

R E P O R T

FROM THE

SELECT COMMITTEE

ON

IRISH VALUATION ACTS;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

*Ordered, by The House of Commons, to be Printed,
11 August 1903.*

LONDON:

PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY WYMAN AND SONS, LIMITED, FETTER LANE, E.C.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HAMPING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER AND BOYD, EDINBURGH; or
R. PONSONBY, 116, GRAFTON STREET, DUBLIN.

1903.

IRISH VALUATION ACTS.

[27th April 1903]:—Irish Valuation Acts.—*Ordered*, THAT a Select Committee be appointed to inquire and report what changes in the Irish Valuation Acts are desirable in order to enable a re-valuation of rateable property in any district to be made on a basis equitable to all classes of ratepayers, and to be brought into force in an effective manner.

The Committee was accordingly nominated of,—

The Lord Advocate.
Mr. Clancy.
Sir John Colomb.
Mr. Charles Craig.*
Mr. Charles Douglas.
Mr. Duke.
Mr. Goulding.
Sir James Hailett.

Mr. Humphill.
Mr. Horier.
Mr. Lee.
Mr. Lough.
Mr. McCann.
Mr. McKillop.
Mr. Randles.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That five be the Quorum.—(Sir Alexander Asland-Hood.)

[19th May 1903]:—*Ordered*, That Mr. Horier be discharged, and that Mr. William Maxwell be added to the Committee.—(Sir Alexander Asland-Hood.)

REPORT	p. iii
PROCEEDINGS OF THE COMMITTEE	p. iv
MINUTES OF EVIDENCE	p. 1
APPENDIX	p. 49

R E P O R T.

THE SELECT COMMITTEE appointed to inquire and report what changes in the IRISH VALUATION ACTS are desirable in order to enable a Re-valuation of Rateable Property in any district to be made on a basis equitable to all classes of Ratepayers, and to be brought into force in an effective manner;—HAVE agreed to report the Minutes of Evidence taken before them to the House, with a recommendation that a Committee be appointed at an early period in the next Session of Parliament to continue the Inquiry.

11 *August* 1903.

PROCEEDINGS OF THE COMMITTEE.

Tuesday, 23rd May 1903.

MEMBERS PRESENT:

Mr. Hemphill.
 Sir John Colomb.
 Mr. Douglas.

The Lord Advocate.
 Mr. Lough.
 Mr. Maxwell.

The LORD ADVOCATE was called to the Chair.

The Committee deliberated.

[Adjourned till Wednesday, 17th June, at Eleven o'clock.

Wednesday, 17th June 1903.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Sir John Colomb.
 Mr. Douglas.
 Mr. Craig.
 Mr. Randles.
 Mr. Hemphill.

Mr. Clancy.
 Mr. Lough.
 Mr. Duke.
 Mr. McKillop.

Mr. Finlay Heron, Mr. Patrick O'Neill, and Sir John Barton, c.n., were examined.

The room cleared. The Committee deliberated.

[Adjourned till Monday next, at half-past Eleven o'clock.

Monday, 22nd June 1903.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Sir John Colomb.
 Mr. Douglas.
 Mr. Craig.
 Mr. William Maxwell.
 Sir James Haddet.

Mr. Clancy.
 Mr. Hemphill.
 Mr. Lough.
 Mr. Goukling.

Mr. Adam & Finckler, M.A., & P., Mr. Robert Gardiner, and Alderman John McCormick, were examined.

[Adjourned till Wednesday next, at Twelve o'clock.

Wednesday, 24th June 1903.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Sir James Haddet.
 Mr. Clancy.
 Mr. McKillop.

Mr. Hemphill.
 Mr. Craig.

Alderman *McCheswick* recalled, and further examined.

Mr. *E. Wakefield Pitt* was examined.

Sir *John Barton*, C.B., was recalled, and further examined.

[Adjourned till Tuesday, 11th August, at Eleven o'clock.]

Tuesday, 11th August 1903.

MEMBERS PRESENT:

The LORD ADVOCATE in the Chair.

Mr. Craig.
Sir James Haslett.
Sir John Colman.
Mr. Clancy.

Mr. McKillop.
Mr. Lee.
Mr. Goulding.
Mr. Lough.

DRAFT REPORT, proposed by the Chairman, brought up, and read the first time, as follows:

" 1. The Select Committee directed to inquire into the above matters was appointed in the year 1902, and has been re-appointed in the present year.

" 2. At the outset the Committee found that considerable materials for the matters under consideration already existed in the evidence led before and Reports made by the Royal Commissioners on Local Taxation. In particular, they would refer to Special Report by those Commissioners on the system of Valuation in Ireland presented in the year 1902. There were also various statements as to the Law upon the subject handed in to the said Commission to which reference will afterwards be made.

" 3. That Report contains a concise and accurate statement of the history of the legislation as to Valuation in Ireland, and your Committee think that it would be of no service to repeat what it there said. So far as necessary it may be supplemented by a perusal of the paper handed in by Sir John Barton, and printed in the Appendix of the Report of the evidence of the Committee of last year.

" Sir John Barton, who from his position as Commissioner of Valuation in Ireland has a unique experience, was the principal witness examined by the Committee of last year. His evidence, with the suggestions it contained, was widely circulated after it had been given, and the Committee gave an opportunity for various representative men in Ireland to give evidence upon the subject, both with regard to the suggestions made by Sir John Barton and with regard to any views which they themselves held. The result of the examination of these witnesses has been to bring before the Committee such objections as are generally felt to the present system; but the Committee are unable to say that, with the exception of Sir John Barton, who has naturally directed much attention to the subject, they found that anyone had really formulated any particular system which he thought should supplant the present.

" 4. In considering the question the Committee were of opinion that it would be well to have before them the system of valuation which obtains in England and Scotland, and accordingly they examined Mr. Adieu, of the Home Office, and Mr. Henry, the Assessor of Glasgow. Further information on the system of the sister Kingdoms may be obtained from elaborate papers which were handed in before the Royal Commission on Local Taxation, and which may be found in page 1, part I., of the First Appendix Parliamentary Paper C. 8764 of 1898, and page 87 of the first volume of the Appendix to the Minutes of Evidence respectively.

" 5. The subject of the valuation of rateable property naturally divides itself into two branches. (First) the principles of valuation, and (second) the machinery by which valuation is to be effected. As regards the principles of valuation we do not think that there is much room for doubt. What is wanted to be discovered is the annual value of any hereditaments, or as it is often expressed the letting value. Where there is a free market there can obviously be no test so good as the rent which is actually paid for the subjects. After arriving at this value there will then fall to be made such deductions as are necessary to be subtracted before you can arrive at the actual beneficial value as enjoyed by the owner. The words in which this principle may be expressed somewhat vary, but it is probably sufficient to quote the definitions which have been given in England, Scotland, and Ireland to see that the feeling of Parliament in all cases has been substantially the same. In England, for example, the most elaborated system is to be found in the Metropolitan Valuation Act of 1869. There gross value is defined as meaning 'annual rent which a tenant may reasonably be expected taking one year with another to pay for a hereditament if the tenant undertook to pay all

Cd. 79

1903, 2
p. 111.

'usual tenant's rates and taxes and tithe commutation rent charge, if any, and if the landlord undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent,' and 'Ratable Value' was at the same time defined as meaning 'the gross value after deducting therefrom the probable annual average cost of the repairs, insurance, and other expenses as aforesaid.'

"In Scotland the 6th section of the Act for the Valuation of Lands and Heritages provides that 'in estimating the yearly value of lands and heritages under this Act, the same shall be taken to be the rent at which one year with another such lands and heritages might in their actual state be reasonably expected to let from year to year, and where such lands and heritages consist of woods, copse or underwood, the yearly value of the same shall be taken to be the rent at which such lands and heritages might in their actual state be reasonably expected to let from year to year, as pasture or grazing lands: and where such lands and heritages are house, fold or for a yearly rent conditional as the fair annual value thereof without grasson or consideration other than the rent, such rent shall be deemed and taken to be the yearly rent or value of such lands and heritages in terms of this Act, provided always that if such lands and heritages be let upon a lease the stipulated duration of which is more than 21 years from the date of entry under the same, or in the case of minerals more than 31 years from such date of entry the rent payable under such lease shall not necessarily be assessed as the yearly rent or value of such lands and heritages, but such yearly rent or value shall be ascertained in terms of this Act irrespective of the amount of rent payable under such lease * * *'

"In Ireland the valuation of Houses and Buildings in the Valuation Act is 'the net annual value,' that is to say, the rent for which, one year with another, the same might in its actual state be reasonably expected to let from year to year, the probable average cost of repairs, insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes and public charges, if any (except tithe rent charge), being paid by the tenant.

"All these definitions, though variously expressed, are obviously seeking the same result, and your Committee are of opinion that really no other principle is possible where you are dealing with valuation, which is to be the basis of rating from year to year.

"6. So far as the application of this principle to lands and buildings in town are concerned, your Committee see no greater difficulty in applying the criterion of actual rent (or, where actual rent is either not got, or from various reasons does not represent the true annual value, the rent as supposed to be paid by the hypothetical tenant) to the circumstances of Ireland, than has been found in its application to England and Scotland.

"7. It is, however, obvious that when you come to the question of agricultural lands, the test of the rent obtained from tenants in open market, which is a sufficient test in England and Scotland, fails in Ireland, owing to the peculiarities of the land system.

"Your Committee were from the first impressed with this special difficulty, but on the practical question they have been relieved from the necessity of considering the problem by the legislation which has taken place during this year. The Irish Land Bill has introduced a large system of land purchase, under which it is practically certain that a great proportion of the holdings in Ireland will change hands during the next twenty years.

"Your Committee have no doubt whatever that while this process is going on it would be inexpedient to attempt any alteration in the valuation of agricultural land in Ireland. We feel further justified in this conclusion by the fact that Sir John Barton, who had originally made in his examination of last year certain propositions with a view to ascertaining the true annual value of agricultural land, gave it as his conclusion in the evidence which he gave this year, that in view of the Irish Land Bill, it was inexpedient to proceed further at present with the valuation of agricultural land.

"We are also satisfied (first) that, although probably not theoretically correct, yet practically speaking the total valuation of Irish land is not very far from just valuation, and (second) that relatively, i.e., as between ratepayer and ratepayer, the valuation is approximately fair—the anomalies and inequalities which have crept into the system as applied to houses not being found in agricultural land to anything like the same extent.

"8. There are two correlative matters which as they bulk largely in the evidence of the witnesses from Ireland may be here mentioned. These are the questions of the valuation put upon licensed premises and the question of exemption.

"9. As regards licensed premises it seems to have been the custom in Ireland to make no addition to premises in respect of the fact that those premises had secured a licence for the sale of excisable liquors, and in the new valuation in Belfast, which is still to a large extent *sub judice*, nothing seems to have excited more opposition and apprehension among the class affected than the fact that the Commissioners' valuation for the first time in Ireland puts on an addition in respect of the licence.

"10. In this matter we concur with the Commissioners on the Royal Commission on Local Taxation, who in their final Report on Ireland, dealing with this very subject, say: 'We need only repeat, as stated in our Report relating to England and Wales, that we concur in the principle that the additional value given to a building by reason of the occupier having a special privilege to carry on his trade ought to be fully taken into consideration in ascertaining what rent the hypothetical tenant would be willing to pay for the building with the privilege attached and unfettered by any agreement with the owner.'

"Your Committee think it clear that so far as the possession of a licence brings enhanced rent to the landlord that is a true element in the valuation of the premises, and we may add that the

same principle has been universally applied without objection to Scotland. The proper distinction between enhanced value of the premises and what is merely the goodwill of the tenant was very well explained by Mr. Henry in his evidence.

" 11. As regards exemptions, all the witnesses were agreed that exemptions had been, by reason of the decisions of the Court, extended much further in Ireland than they have been in England or Scotland. It is a matter of great difficulty, because whatever definition is given it is quite certain that the ultimate outcome of the application of that definition will depend upon a code of what is sometimes called judge-made law. There is much to be said for the view of some witnesses who think that exemptions ought to disappear altogether. We think, however, that in Ireland, where religious institutions abound, that the taking away of the privileges which they have hitherto enjoyed would be met with grave opposition. The question of exemption is not at all purely an Irish question, and if the theoretically more perfect system of doing away with exemptions is to be adopted, we are of opinion that it ought to be adopted concurrently in all the three Kingdoms.

" 12. Turning now to the machinery by which valuation is effected, the first fact that confronts us is that the Irish system as it exists, differing in this respect from both the English and Scotch, is a centralised system, the whole business being done by a Government Department conducted by Government officials.

" The first point that arises is whether the centralised system should be continued or something else should be substituted in its place. We have come unhesitatingly to the conclusion that it would not be wise to disturb the existing system in this main feature. To those in search of a theoretically perfect system of valuation there is little to be got from the example of England, with its system of valuation differing in various parts of the country, and differing as regards the various practices. In point of fact the English system is not properly a system of valuation at all. As is pointed out by Mr. Adrian, in England the system of valuation is always determined by the statute authorising the taxation.

1900
Report,
Adrian,
Q. 175,
A. Q. 195,
A. Q. 177.

" By a system of valuation proper we understand a valuation which is arrived at as a basis of taxation, but which has nothing to do with any particular taxing statute. The possible exception to this in England is to be found in the Metropolitan Valuation Acts, which provide for valuation for wider purposes than is done in other parts of the country, but those Valuation Acts apply only to London, which is obviously a very peculiar and unique subject, and we do not think that their provisions, with, among other things, a quinquennial re-valuation, would be at all apposite or desirable for Ireland.

" 13. In Scotland the system of valuation is theoretically better, and in practice works exceedingly well. But in Scotland the system, although not theoretically centralised, in practice is almost so. The Assessors who manage the whole valuation, although appointed by the local authority, are quite independent of that local authority, so soon as appointed, and the temptation to take the Government Assessor is so great that in practice the large body of the Assessors in Scotland are comprised of Government officials. They meet yearly and compare notes, and it may be said without hesitation that the practice in Scotland is just as uniform as it is under the centralised Department in Ireland. Further development in Scotland, as has already been said by the Royal Commission on Local Taxation, is likely to make the system rather more than less centralised.

Report
Irish
Valuation,
p. 5.

" 14. Further, the Irish system, as it is, has worked well so far as the Department is concerned. Many of the witnesses made suggestions, but few had the hardihood to suggest that the central department should be abolished altogether, and those who did, who recommended that Local Authorities should be the Valuation Authority, seemed hardly to realise that valuation practice at the present is a matter outside their professional experience, and undoubtedly must be entrusted to some practical person. On the whole the testimony as regards the way in which the Irish Valuation Department did its work in the past was decidedly favourable.

" 15. It is true that certain complaints bulked largely in the minds of many of the witnesses, but these, in our view, had nothing really to do with the subject matter of our investigation. They were nearly all in regard to the recent valuation of Belfast, and could really all be traced back to one of two sources, either the question of the value put upon the licenses of public houses, with which we have already dealt, or the simple one that the effect of the re-valuation had been to raise the complainant's valuation—a result which probably had nothing to do with the system, but was inevitable after valuation had been allowed to get so behindhand, as has been proved to us was the case in all the Irish towns.

" 16. Taking the system as it is we proceed to consider what, in our opinion, have been shown to be the weak points of it as it exists. We think they are as follows:—

" (1) We think it is decidedly deficient in not having an automatic machinery for keeping it up to date. In Ireland alterations upon a valuation are only made upon complaint, and the number of persons who are allowed to bring matters before the Commissioner are limited. It has been so far as we can see a practice never to alter a valuation on a building unless there has been some structural addition, although a recent case decided by the Court in the course of last summer would probably have altered the practice in that respect. The result has been that not only according to the testimony of everyone has the valuation got very much out of date and full of anomalies, but so strongly has the Commissioners felt the inequity of the situation that even in cases where he has had to make an alteration of the valuation he has not taken the true value as he would find if he had a clean slate, but has had to invent a system of deductions 'to make relative' not

justifiable in itself but introduced from obvious equitable considerations. The consequence is that a re-valuation is needed in order to put affairs on a proper basis. Once, however, that re-valuation is made, we think it would be proper to cast upon the valuation authority the duty of reconsidering the valuation list every year, and making such alterations as may be necessary, quite apart from the question of whether attention is called to them or not. This does not, of course, mean that alterations would be made every year. The system in this respect works perfectly smooth in Scotland, and alterations upon valuations once fixed are few and far between, unless there are actual changes on a particular subject, or such a general rise in the value of a particular neighbourhood as to make it inequitable that in a question with other neighbourhoods it should remain at the value originally fixed.

"(2) We think that under the present system there is a want of proper notice given to those whose valuations are altered. The lists are exposed but we think that in every case where a valuation is altered from what it has been before the persons affected should be given a personal notice so that they may have a proper opportunity of trying to make good their own case, if they consider themselves aggrieved, by representations to the valuation authority.

"(3) We think that there is a want of local co-operation. At the time of the passing of the Valuation Act there was, of course, no system of organised Local Government in Ireland, but that state of affairs has now changed, and we are of opinion that it is not conducive to a proper appreciation of the system if the Local Authorities consider, as they do at present, that the whole work of valuation is performed by a Department which is stranger to them, and without advice or assistance on their part. We are accordingly of opinion that there should be as close an association of the Local Authority as is consistent with what we have said in regard to the maintenance of the Central system of valuation. Various suggestions were made to us, none of which we are able altogether to accept. Some are inconsistent with a central system, and others, such as, e.g., the appointment of a jury for valuation purposes, seemed to us inconsistent with a proper comprehension of what is the true work of valuation.

"We are, without prescribing any particular method, inclined to think that the object could be best effected by the appointment of a small Valuation Committee, say of two or three members of the Local Authority, whose functions would be (1) To have ample access to the Commissioner's Department so as to make any suggestions as to original valuations; and (2) to sit as Assessors to the Chief Commissioner on Appeals which are taken to him. These Appeals are really more properly re-hearings than Appeals. While it would be inexpedient to subject his judgment to be out-voted by unprofessional members, we feel sure that an association with him of local men as Assessors in the matter would secure a very full and impartial consideration of any cases in which local feeling felt injustice was being done.

"There will necessarily be, as at present, a further appeal from the Commissioner. Considerable objection has been made to the Appeal as at present existing, to the Recorders as a Court, which it is said is too busy to entertain the subject, and not very suitable at any time. It is, however, difficult to suggest anything better. We think it is clear that an Appeal upon the merits must be to some proper judicial tribunal. Juries are unsuitable for such work, where uniformity of decision is the great desideratum. Therefore, we think that the Appeal, as at present, should continue to the Recorders, with, of course, an Appeal on a case stated on a point of law to the Supreme Court.

"(4) Under the present system of re-valuation for County Boroughs there is the difficulty which has been experienced in Belfast as to not allowing the list to come into operation until all Appeals have been disposed of. In the case of a general re-valuation, we think the list ought not to come into operation at once, but should be deferred for a period, say, of two years; but after that period has once come, we think that in all cases a list or its alterations should take effect at once, leaving those who are successful in an Appeal to be indemnified in respect of any over-rating which may have been put upon them.

"17. One other matter we only deal with in order to put aside. Some of the witnesses while agreeing that such necessities had crept into the valuation of buildings in Ireland as to call for a new valuation, objected to any re-valuation which would have a tendency to raise the total valuation upon the ground that imperial contributions would thereby increase and that that would be an infringement upon the state of the financial relations between Great Britain and Ireland. Sir John Burton in his evidence, gave somewhat substantial reasons for thinking that the difference in the matter of Income Tax would be but small, but quite apart from this we consider that these considerations, even upon the assumption that such would be the result, are beyond the scope of this inquiry. If the inequality of the financial relations of Ireland to Great Britain be assumed, we think it is obvious that the correction lies in a graduation of the tax or taxes, but not in an attempt to put the system of valuation on any other than its only true basis."

Motion made, and Question proposed, That the Draft Report proposed by the Chairman be read a second time, paragraph by paragraph.

Motion, by leave, withdrawn.

Motion made, and Question, That the Committee report the evidence to the House with a recommendation that it be re-appointed at an early period next Session for the purpose of considering the Report—(Mr. Clancy),—put, and agreed to.

Resolved, That the Select Committee appointed to inquire and report what changes in the Irish Valuation Acts are desirable in order to enable a re-valuation of rateable property in any district to be made on a basis equitable to all classes of ratepayers and to be brought into force in an effective manner:—Have agreed to report the Minutes of Evidence taken before them to the House with a recommendation that a Committee be re-appointed at an early period in the next Session of Parliament to continue the inquiry.

Question, That this Resolution be reported to the House,—put, and agreed to.

Ordered, To Report.

EXPENSES OF WITNESSES.

NAME OF WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days Absent from Home under Orders of Committee.	Allowance during Absence from Home	Expenses of Journey to London and back.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
R. Finlay Heron -	Town Clerk -	Blackrock, Dublin	3	3 3 -	4 19 -	8 2 -
Patrick O'Neill -	Landowner -	Malahide, Dublin	3	3 3 -	4 14 -	7 17 -
Adam S. Finlady -	Wine Merchant -	Kingstown, Dublin	3	8 8 -	3 - -	12 8 -
J. McCosack -	Sollicitor -	Belfast -	3	6 6 -	4 5 -	10 11 -
Robert Gardner -	Accountant -	Dublin -	3	3 3 -	4 13 -	7 16 -
E. Wakefield Pim -	Justice of the Peace -	Belfast -	3	3 3 -	3 5 6	8 8 6
				TOTAL -	£.	76 2 6

MINUTES OF EVIDENCE.

LIST OF WITNESSES.

Wednesday, 17th June 1903.

	PAGE
Mr. R. Finlay Heron, M.A. - - - - -	1
Mr. Patrick J. O'Neill, J.P. - - - - -	10
Sir John Barton - - - - -	17

Monday, 22nd June 1903.

Mr. A. S. Findlater, M.A., J.P. - - - - -	20
Mr. Robert Gardner, J.P. - - - - -	32
Mr. Alderman John McCormick - - - - -	33

Wednesday, 24th June 1903.

Alderman John McCormick - - - - -	38
Mr. E. Wakefield Pim, J.P. - - - - -	41
Sir John Barton, C.B. - - - - -	46

MINUTES OF EVIDENCE.

Wednesday, 17th June 1903.

MEMBERS PRESENT :

The Lord Advocate.
Mr. Clancy.
Sir John Colomb.
Mr. Charles Craig.
Mr. Charles Douglas.

Mr. Duke.
Mr. Hemphill.
Mr. Lough.
Mr. McKillop.
Mr. Randles.

THE LORD ADVOCATE IN THE CHAIR.

Mr. R. FINLAY HERON, M.A., called in; and Examined.

Chairman.

1. I THINK you are Town Clerk of the Urban District of Blackrock, County Dublin?—I am.

2. And you hold various other offices, I think, in connection with that?—I do—Registrar of Stock and Executive Sanitary Officer.

3. "Blackrock" is the legal designation, I believe, of the Blackrock township?—The urban district of Blackrock.

4. Oh, yes, I beg your pardon. It was the Blackrock township?—Originally the Blackrock township.

5. It is now the urban district of Blackrock?—Yes.

6. Formed under the Local Government Act of 1898?—Quite so.

7. And succeeded the Blackrock township, which had been formed by a private Act, I suppose?—Yes, in 1863.

8. Now what is Blackrock? I mean what does it comprise?—It comprises three districts—Williamstown, Brutestown, and Monkstown; that is, three wards—Brutestown, Williamstown, and Monkstown.

9. What is its population?—Its population is 8,700.

10. And its valuation, I believe, about 46,000?—Yes, 8,759 is the exact figure of the population, and its valuation 46,215.

11. And where is it?—It is about six miles from Dublin on the coast, or about five miles from Dublin.

12. A residential suburb, I suppose, of Dublin?—It is.

13. What is the class of the population, roughly speaking?—There is a considerable por-

Chairman—continued.

tion very poor. Of course, being a residential suburb there is a good deal of well-to-do people in it.

14. Has it any manufactories or trade in itself?—No, practically not.

15. Then really, I suppose, most of the people that live in it are employed in some form or other in Dublin?—Yes, more or less; or they are retired people who have come to live there.

16. What do you say about the present system on which property is valued for rateable purposes in Ireland?—Well, sir, I approve of the statutory principle with regard to the existing law. I think it is sound, but I think that an advantage would be gained by having local assessment committees. I have made a little table which I have here, if I may hand it in. (*Copies of the table were handed in.*) There are certain defects in the present system. If you look at that first little memorandum, which is printed in red, you will see that no notice whatever is given to the persons affected.

17. The red type, I take it, in your memorandum means what you think particularly objectionable?—It does. If I may explain why that is objectionable it is in this way, that on the 15th June, or before the 15th June, any person, either the Poor Rate collector or any ratepayer, can make out a list of property which they think ought to be revised generally, increased. Well, although these lists are left open in the office of the local authority, nobody has any knowledge that they are so open. The result is that they remain there, and they are sent in on the 27th June to the Commissioner of Valuation, and he

A

revises

17 June 1903.]

Mr. FINLAY HERON, M.A.

[Continued.]

Chairman—continued.

revises them. The result of his decision is sent down on the 1st March in the following year. There is notice then published saying that these lists are open for inspection; but the people do not know that their valuation has been dealt with at all, and consequently they do not come in to see the lists. The result of that is that the time for appealing—that is, from the Commissioners' decisions, which are sent down on the 1st March, is probably passed over before they get any intimation that they had a right of appeal.

18. Now, one moment before you say any more on this. I notice that in your suggested alterations you seem to quite approve of there being a central valuation system?—I do fully.

19. In fact, your view seems to be that the system as a whole is good, but that you would like a certain amount of local co-operation in a way that is not at present given?—That is exactly what I mean.

20. And the other alterations, so far as I have glanced at them, seem to me to be matters really of detail?—Of detail, quite so.

21. Mostly connected with giving people, whose properties are affected by changes in the valuation, proper notice so that they can defend themselves?—That is exactly what I want to say. I may add, sir, that I think, in favour of that, that the local authorities would have better local knowledge of the valuations; of course, getting proper technical assistance from their surveyors.

22. Yes, but still your view is that the valuation itself would be carried on by the central authority?—I think so.

23. But that there should be a local committee of some sort with a *laissez passer* to assist, and in some cases, if possible, modify?—I would make the Commissioners of Valuation the first court of appeal, but I would have the valuations made in the first instance by the local authorities.

24. That is rather different from what I said, and rather different from what I thought you meant. You see there might be two plans, and I want to know which you would approve. You might either make the Commissioner of Valuation with his staff responsible, as now, for the valuation in the first instance, with the addition of a local consultative committee, and, of course, there might be variations in the amount of power that you might give to the consultative committee. That would be one system?—Yes.

25. Another system, of course, would be to make the local body entirely responsible for the valuation, and to treat the central department merely as an appeal court from the central body. That is a different thing?—Mine is the latter view.

26. Yours is the latter view?—Yes.

27. If so, I would just like to ask you a question or two about that. In the first place, when you come to actual valuation, of course, it must be done by skilled advice in some way or other. I mean, you must have actual clerks and valuers to do it, must not you?—Well, I think they should have the assistance of their local surveyors and their poor rate collectors, and I think with that assistance they would probably be able to fix the proper valuation.

Chairman—continued.

28. You see, suppose you had a local committee, which would be a committee of some sort of the local governing body, it would be some branch of the local governing body, they would neither have the time, nor, for the matter of that, the ordinary practical knowledge to actually go round the streets and value all the houses; they would have to take a professional man with them?—Well, it is wonderful the expert knowledge which the poor rate collector would get from going round. Of course, as you are aware, sir, at present it is the duty of the poor rate collector to return all the places that he thinks ought to be valued or revised.

29. The valuation of which he thinks ought to be revised?—Yes. I am only talking now by my own local experience, but I may say that in Blackrock a few years ago the finance committee of the council went through the whole valuation list, and they sent up a number of cases. They went very carefully—and I must say impartially as far as I could see—into it.

30. You see it is a very different thing for a committee to take a list or a valuation which is already made, and actually to have to create a valuation from the beginning?—Quite so.

31. That is obviously a professional job, is it not?—I think in the cases where they had to make a new valuation they could get in technical assistance.

Mr. Hemphill.

32. Do you mean to say that where there is a new valuation, you prefer the present system to the local system?—No, I do not. I think the local committees should have power, if necessary, to bring in technical assistance if they want it; but, of course, I exclude from all that, I should say, railways, tramways, and things of that kind.

Chairman.

33. I am not asking about those; I will ask about those especially afterwards. You see, I have brought it to this, have not I—that you quite see that the local authority would have to be assisted to a large extent by professional advice, with which it would have to provide itself?—That would only be in the case of new buildings.

34. I agree; after you had once done the thing. But now look here: If you allowed each local authority to act for itself, and to get in professional advice for itself, do you not think there would be a considerable want of uniformity between the valuations in different parts of the country?—Well, no; I think that if the statutory principle was carried out in each case—the principle laid down for valuation, which is a very clear one—that is, taking the rent of the premises—the local authorities would know probably better than anybody else what the particular premises or houses would let at. I venture to think they would know that better than any officer from the Commissioner of Valuation's office.

35. Of course, I only want your opinion. You do not think the central system has the merit of uniformity?—I think it would have, in this way: Everybody who thought they were aggrieved would have the right to appeal to the Commissioner

17 June 1903.]

MR. FINLAY HERON, M.A.

[Continued.]

Chairman—continued.

sioner, and he would then have the power of bringing these valuations up to what he thought a uniform system.

36. Very well; I think that I understand you. You interpolated a moment ago (and I think I quite understand) that all your remarks so far are with regard to ordinary houses and property, and do not apply to railways and tramways?—No, nor to manufactories.

37. What exactly do you mean by "manufactories"?—Take an instance such as gasworks. Of course, in Blackrock we have no manufactories; it would not affect us there; but take any ordinary manufactory of soap or sugar, or whatever it might be, I think these ought to be done by the Commissioner of Valuation.

38. What you are puzzling me a little with is this: Of course, railways and tramways are really valued as a concern, are not they?—They are.

39. But ordinary business premises for a manufactory are not; they are valued as a "premises," and you seem to me to be throwing manufactories out of the ordinary category into the very special category of railways and tramways?—My opinion in the matter is that a manufactory like a gas works ought to be valued on the profit they make, just on the same principle as a railway would be.

40. That is a considerable difference. I think ordinarily one would not apply the term "manufactory" to gas. Gas, as a rule, is very often a municipal affair altogether, and even where it is not, I do not think it is generally designated by the term "manufactory." What I rather want to get from you is, when you say "manufactory," would you take an ordinary place—for instance, like an engine manufactory or a furniture manufactory?—I would, if the principle is adopted that they ought to be valued on their profits. Of course, if it is only a matter of valuing their premises, I would not object to that being left.

41. Is it not evident that you are getting into a most terrible quagmire, if you are going to distinguish between what manufactories are to be valued on their profits and what are to be valued as premises? May I remind you of this—that the reason why a railway's profits are taken into computation is not really because the railway is valued upon its profits, but it is because a railway is such a peculiar subject, going through all different parts of the country, that you simply cannot with equity take the land as it lies?—I quite understand that.

42. It is, none the less, the hereditament that is valued, and not the profits of the undertaking?—Certainly.

Mr. Heron.

43. Are there gasworks in the urban district of Blackrock?—Not at Blackrock—no.

Chairman.

44. Have you thought out the matter of what ought to be valued on profits, and what ought not?—No, Sir; I have not gone into that at all.

45. I thought, perhaps, I was rather pressing you further than you meant to go on the question of manufactories. I do not think I really need take you at any length upon these suggestions of detail; I think they speak very clearly for
610.

Chairman—continued.

themselves. The object, I take it, that you have is that when a man is going to have his valuation altered he ought to have full and fair notice, in order to be able to appeal against it?—That is my view.

46. Particular dates, and all that, would of course depend upon the actual scheme drawn up by any person and embodied in a Bill. There is one matter I want to ask you about particularly. At present, under the present system in Ireland, no alteration is made in valuation unless the matter is brought up by somebody?—That is so.

47. Now, do you approve of that, or would you approve more of, for instance, what is the Scotch system, where the valuation officer (who is there called "the assessor") moves, if he choose, of his own motion; that is to say, he is responsible for the roll every year, but if he thinks a change ought to be made, he makes it, without its being brought up by anybody. Would you approve of that, or not?—I would thoroughly approve of that, if the existing system continues. I think the Commissioner of Valuation ought to have power to deal with any case which he thought was under-valued.

48. Without being set in motion particularly by anybody?—I think so.

49. I suppose your view would carry this, that if a building for any reason—of neighbourhood or anything of that kind—became more valuable or became less valuable, its value ought to be altered apart from the question of whether there had been mere structural alterations or not?—Oh, certainly.

50. At present it does not seem the habit at any rate to touch the valuation of buildings much unless there has been some structural alteration?—Well, sir, up to last year, before that case of McCusker, of Belfast, was decided, the Council of Blackrock sent forward a number of cases where there were no structural alterations, and which they thought were under-valued. The Commissioner, I believe, thought it was not his duty to deal with these, and, as a matter of fact, he did not deal with them. That is up to the time of that case; but since that I notice that some cases we have remitted where there were no structural alterations he has dealt with. We fully approve of that.

51. That case of McCusker was decided, I understand, in June last?—In June last.

52. In fact, since this committee—or not this committee but a former committee—met? Now there is one suggestion in the proof you have sent to me—I do not know whether you want to make it—I am afraid it would not find a ready response in my breast, but I do not wish to stop you from making it if you want to; I refer to your suggestion about the payment of a premium to secure greater efficiency on the part of the officer making the return?—I do certainly seriously suggest that.

53. You do seriously suggest it?—I do.

54. I have read it; the other members of the committee have not; will you say what your suggestion is?—My suggestion, sir, is that the poor rate collector should have a greater interest than he has at present in making returns of buildings which require the valuation to be revised. There is a penalty provided for—

42

55. Wait

17 June 1903.]

MR. FINLAY HERON, M.A.

[Continued]

Chairman—continued.

55. Wait one moment. Just explain in what form. The form you have suggested to me is that the officer whose duty it is to supply particulars in regard to tenements (whom you take to be the poor rate collector, or it might be another officer, of course) should be given a payment in the form of a percentage depending upon the increase in valuation obtained?—It might be a very small percentage, but it would give him an interest in doing a duty which at present is done in a very indifferent sort of way; and I was going to remark, and I will, if you will allow me, that there is a penalty attaching, at present of £., for any neglect of this duty; but I, during my experience, have never known a case where that has been inflicted.

56. A penalty for doing what?—For not making these returns. I have never known a case where that fine has been inflicted; and, further, I do not know whose business it would be to impose that fine. It does not appear from the statutes that the local authority have power to do it; it does not appear from the statutes that the Commissioner of Valuation has the power; the result is that it is a dead letter. My suggestion would be to make that fine a real fine. The general effect I take to be that we want to have greater activity amongst these collectors, and to secure that I suggest the giving of them some interest in making these returns.

57. Now I should like a word from you about what you think ought to be the law in the matter of exemptions?—I am of opinion that all charitable and religious institutions should be exempt—that is, that anything that is used purely for religious institutions should be entirely exempt, but that charitable institutions who get grants, of course, they might be valued, say, on one-half.

58. What do you mean by a charitable institution which gets a grant; what do you mean exactly by that?—I mean some of these institutions might have legacies left them, for instance; I mean they might not be depending purely upon the benevolence of the public at large. However, that is a question which has been dealt with so much, better by other witnesses that I am afraid I had better leave it there.

59. You do not wish to give an opinion upon it?—No.

60. Then I will not press it.

Mr. Hemphill.

61. Are you acquainted with the existing law as to charitable institutions?—I am.

62. It is very complicated?—It is very complicated, and it is different in Ireland to what it is in England.

Chairman.

63. Now, I have a note here from you that you think that it is absurd to assess land in urban districts on a lower valuation than in rural districts—that is, at less than its agricultural value?—Yes.

64. What is that remark based upon? You are dealing, of course, obviously with land that is not built on in urban districts?—Yes. I am dealing with land in urban districts that is not built on, and the difficulty I see about it. For

Chairman—continued.

instance, in Blackrock, which, of course, I know about, is this: the valuation of land there is only about 2*s.* or 3*s.* an acre. Now the letting value of that land would perhaps be 6*s.* or 7*s.*, yet the 2*s.* or 3*s.* valuation is returned to the assessing authority: they are bound under the Towns Improvements Act to take off three-fourths of that valuation, and only value it on a fourth.

Mr. Clancy.

65. Not to "value it," assess it?—To assess it on a fourth.

Chairman.

66. Then your real objection is not really to the valuation, but to the assessment? That is just what I thought it would be?—It is to both, sir. I think the land altogether is under-valued.

67. Let me explain to you. You see we are not concerned in this committee with the question of exemptions and assessment; that is another matter altogether?—I know it is.

68. Exemptions and assessment—things being assessed for certain taxes only on a fourth, and so on, we have nothing to do with?—I am quite aware of that, sir. I only mention that as a particular grievance.

69. Then I do not understand from you that so far as the valuation is concerned the land is valued at less than its agricultural value?—Well, it is valued at less than its letting value—that would probably be a better way of putting it.

70. Then it really comes to this, that the old tenement valuation—the valuation that goes over the length and breadth of Ireland—really stands as the valuation until it comes to be built upon?—That is so.

71. Therefore one can easily see that of course, the tenement valuation would be much less in the immediate neighbourhood of a town than the valuation of the land for what is very often called accommodation purposes?—Quite so—yes.

72. It would always rank higher?—Yes.

73. You would be of opinion that land which was really within the boundaries of a town ought to be valued at what it would, and probably is, let for?—Exactly. I have made a little table (I did not know whether it would interest you or not) showing in Blackrock a number of residences and the quantity of land which is contained in the valuation. (*The table was handed in, vide Appendix.*)

74. Would you be in favour, in any system of valuation, that there should be a provision for being allowed to assess upon the valuation list as made at once, leaving over, of course, the question of repayment to anybody who was over-assessed upon the result of an appeal in his favour?—I certainly would, sir. I think that is absolutely necessary for the working of local authorities, but I point out there (I do not know whether it interests this Committee or not) that the law wants to be altered in regard to the County Councils in that way.

75. I think you say there is a practical matter that rather needs to be attended to in that, that there is a provision already for an adjustment between the urban district councils, but that there

17 June 1903.]

MR. FINLAY HERON, M.A.

[Continued.]

Chairman—continued.

there is not between the County Councils and the urban district councils?—Exactly.

76. That is how it is, and you think these ought to be one?—Yes, it is very necessary, I think.

Mr. Lough.

77. Is it on this table which you circulated that you have your suggestion that the land was valued too low?—It is.

78. It seems to me roughly to be valued at about £3 an acre?—About that.

79. Do you call that less than the rural value?—No, I call that less than the letting value in the urban districts.

80. You mean letting for building purposes?—Letting for agricultural purposes.

81. It would let at more than that?—It would; it would let at £3 or £6 an acre.

82. Then why do not they let it?—They do let it.

83. Oh, they do let it?—Yes.

Mr. Hemphill.

84. Now take St. Helen's; do they let that?—I know they keep a cow; they graze it. In that particular place I do not suppose they let it.

Mr. Lough.

85. However, your suggestions, as I understand, are confined entirely to urban districts?—Entirely.

86. And cities?—Quite so.

87. You do not wish to throw out any suggestion at all about the rural parts of Ireland?—No; I do not know anything about them at all so far as this is concerned.

88. I think the gist of your evidence is that you think the work ought to be left more in the hands of a local assessment committee, in the first instance, at any rate?—I do. I think they would have better local knowledge of the cases and that they would do the work more rapidly too—every little assessment committee in these townships working for their own townships—for their own districts.

89. And with regard to the want of uniformity that that system might produce, I suppose you think that would not be greater than the want of uniformity now existing in different parts of Ireland?—Besides, I think it would be settled by the Commissioner of Valuation. Anybody who thought they were aggrieved would instantly under that system have a right to go to him, and he would know how to put it right. I think it would be a very quick and inexpensive form of appeal.

Mr. Rendles.

90. You think the local system would give uniformity, but you quite agree that the other system would ensure it absolutely, do not you?—Well, I think that that system of appeal would ensure uniformity.

91. Suppose the other system were tried, and that the central was authority for the assessment, with a consultative committee or other assistance from the local authority, that would in any case ensure uniformity, would it not?—I suppose it would. I quite think that the Commissioner of Valuation should be the head authority for

Mr. Rendles—continued.

settling questions in dispute, but I do not think he ought to be the person who makes the valuation and that then he should sit as a Court of Appeal afterwards.

92. It is only a question of the amount of authority possessed by the local authority—the extent of it. It is really a question of the extent of the authority that you would give to the local authority?—It comes to that, more or less.

Mr. Lough.

93. Oh, no. You go further; you think that the work in the first instance ought to be done by the local authorities?—I do, distinctly. I think the work ought to be done in the first instance by the local authority.

94. And if there was no objection from any quarter you would not call in any central authority at all?—I would not, because it would give everybody an opportunity of being represented. For instance, I suggest that there should be a representative from the Inland Revenue Department. He would prevent the valuations being made too low. Every ratepayer getting full notice by printed lists and otherwise, if he thought his valuation was made too high, would go at once to the Commissioner of Valuation.

Mr. Clancy.

95. In the evidence you have given do you represent yourself or express the views of your Council?—Substantially. They passed a resolution to that effect. I submitted this evidence before them; of course, they did not go into the details of it, but they approved of the principle of local assessment committees unanimously.

96. I am confining my question to that point. In the suggestion you have made for the constitution of the assessment committee I assume that they are at one with you, but do you mean that your opinions as to the revaluation of land and other points are their suggestions or your own?—They are my own suggestions. Perhaps I may read the resolution they passed. I do not think I could suggest that they should be held responsible for anything, practically, beyond the local assessment committees, on which they are very strong.

Mr. Hemphill.

97. What was the resolution?—This was the resolution: "Moved by Councillor W. H. Knapp, seconded by Councillor Thomas Delaney, and unanimously resolved: That we, the Urban District Council of Blackrock, do hereby express our entire approval of the appointment of assessment committees by the local authorities for the purpose of carrying out valuations and revision of valuations in urban districts in Ireland (except railways or tramways), giving ample opportunity to the persons the valuation of whose property would be affected of objecting and being fully heard in regard to same, and of appealing; also giving an officer of the Inland Revenue the right of attending the assessment committees and appealing against their decisions, and retaining the Commissioner of Valuation as a court of appeal, as proposed in the own Clerk's report"; so that their adoption of that, I think, merely goes to the local assessment committees.

98. We

17 June 1903.]

Mr. FINLAY HERON, M.A.

[Continued.]

Mr. Clancy.

98. We are clear about that, that except on the one point you are giving your own ideas and not theirs?—That is quite clear.

99. You say people do not know, for the want of such notice, that the valuation has been dealt with at all?—That is perfectly the case. I have known cases where they did not know until they got their demand for the tax, and then they came in, very indignant that their valuation had been raised. The time of appeal would expire on the 28th March, and they would not get their notice for the rates until April.

100. Would that account in your mind to any extent for the fewness of the appeals?—Certainly.

101. Do you think that if this notice had been given there would have been a great many more appeals?—I think there would.

102. Have you any experience of the result of the appeals in cases in which they have taken place?—Yes, the Commissioner has reconsidered them, and in many cases reduced them.

103. Much?—Well, considerably. Perhaps on a 60*l.* valuation he would reduce it 5*l.* Of course, I think there are very few appeals as to his decision, because people do not want the bother of going to the Court of Quarter Sessions.

104. Is that the reason why they do not appeal in larger numbers?—I think that is the reason.

105. They would go, you think, if that expense were not to be incurred?—What I think is this: that generally the sums are so small (say 5*l.* in the valuation, or something of that kind) that they do not want to be troubled.

106. Have you any experience of the result of going to the Court of Quarter Sessions?—Well, I think the Commissioner's decisions are very fair.

107. Unless you have any concrete instances I do not want you to say anything?—No. I do not want to mention the case of a railway—it is a case in dispute—it is not worth mentioning; but taking ordinary cases, I think the decision is generally upheld by the Recorder.

108. Now I want to come back for a moment to your suggestion as to local co-operation; these are the words you used. I want to know how would the assessment committee be composed?—It would be appointed by the local bodies—by the County Councils.

109. By the County Council of the district?—By the County Council in their jurisdiction, and by the District Urban Councils in their jurisdictions.

110. They would appoint a committee, I suppose?—They would appoint a committee, yes.

111. There would be no difficulty, I suppose, if they needed them, in obtaining the services of qualified experts?—None whatever; but I think they would want such services in very few cases, because it would be only in the case of some new valuation that they would be required.

112. But if they did want them they would not find any difficulty, I suppose, in discovering them in the neighbourhood?—I think not.

113. Do you think it more likely (I suppose you do from what you have said) that these local assessors would arrive at a proper conclusion

Mr. Clancy—continued.

than a gentleman sent down from Dublin, who would not be acquainted with the locality at all?—I do. I think a man who is walking the streets every day knows more about the value of the premises than a man who comes down from a valuation office.

114. And that would be still more the case, I suppose, if the man who was sent down from the valuation office was not retained in the district, but happened to be a different man every year or every two or three years?—Precisely.

115. The court of appeal, according to your suggestion, would be the Commissioner of Valuation?—Certainly.

116. Would that be a final court of appeal?—No, I would suggest an appeal to the Recorder.

Mr. Hemphill.

117. As at present?—As at present.

Mr. Clancy.

118. As at present; but why should there be an appeal to the Commissioner of Valuation?—Well, I think it would be a very expeditious and probably cheaper form of appeal.

119. You know your suggestion was to take away the work from a department, which is not so competent, and to give the work to another department, which would be more competent; and now your suggestion is that the decision of the competent tribunal should be referred for decision on appeal to the incompetent, or less competent, tribunal?—Well, I feel the force of what you say, but at the same time I am of opinion that a central authority like that—which was dealing with all the valuations of Ireland—would be able to detect it, if there was any grievance. It might be just possible for a local committee to make a mistake.

120. Oh, we are all human?—Then I think sending that case to the Commissioner of Valuation (who would, I am sure, deal with the matter fairly) would be a rapid and effective way of doing it.

121. Suppose you did it by a combination of local bodies assessing for a district or by some other means with a representative of the local authority upon the assessment committee, would not that carry out your ideas as to the expediency of having uniformity? Suppose you had on the assessment committee a representative of the central authority?—I would see no objection to that.

122. And would not that secure the uniformity which you would like to secure by having the whole thing transferred to the Commissioner of Valuation on appeal?—No; because even with a representative there it would not be perfect. Take the present case. The Commissioner at present makes the valuation; there is an appeal made to the Commissioner himself, and he often alters that valuation, although he has made it himself; and I think it would be better to have an entirely outside authority to deal with these appeals.

123. Well, of course that is your opinion?—That is my opinion.

124. When you say the Commissioner of Valuation revises the valuations which he has made

17 July 1903.]

Mr. FINLAY HERON, M.A.

[Continued.]

Mr. Clancy—continued.

made himself you know, as a matter of fact, that he does not make them himself?—These are, of course, details.

125. Do not you know, as a matter of fact (you are not quite living up in a balloon), that it is his assistant valuers who do the work, and that their work remains unless it is challenged?—I daresay that may be the case.

126. You understood me to mean, when I spoke of a central authority, I suppose, the Valuation Office—the Commissioner of Valuation?—Yes.

127. You have made a suggestion—I do not know whether you press that any further—about a premium being offered to the rate collectors?—Yes.

Chairman.

128. No, not the "rate collectors"?—The poor rate collector.

129. A premium to the person whose business it was to bring in particulars as to valuations, the amount of which was to slide with the amount of the higher valuation which was obtained in consequence of his information?—Yes.

Mr. Clancy.

130. I thought you referred to persons employed in that capacity?—Oh, no.

131. And whom you desired to benefit?—I am referring to the existing state of the law. It is the business of the Poor Rate collector to make these returns, and it has always seemed to me that there is a great slackness in that department; and I suggest that you should either give a stimulus, by giving him some interest in making the return, or bring into practice the fine which the statute imposes for not doing so.

132. Do you think the effect of that would be really to decrease the valuation in any case?—No; I think it would be to increase it.

133. To increase it in every case, although it might not be just?—Oh, no; because, after all, he is only the man making the return.

134. What do you think would be the effect on the mind of an average man of offering a premium, if he increased a valuation, in proportion to the increase?—There is no doubt it might be a temptation to him to put on; but then, do you see, he would make the report (in the one case) to the assessment committee, or (in the other case) it would go on to the Commissioner of Valuation, so that it would not be final.

135. Do you know of a single man who would not raise the valuation under such circumstances?—Would not you be greatly tempted yourself?—I do not think I would.

136. You would resist these pecuniary inducements?—Yes; but I mention that merely to show that some change in the law is necessary in regard to giving them a greater interest in making the return, or making the penalty a real penalty.

137. You have desired not to give an opinion as to exemptions?—I think that is a very big subject, and has been probably better dealt with by people who know more about it than I do.

138. Then you would not like to be asked any questions about it?—I think not.

Mr. Hennigill.

139. As I understand, you are of opinion that the present system should be changed, and that the valuation of an urban district council should be by a local committee?—That is my opinion about it.

140. I suppose the local committee would be appointed by the council, and consist of members of the council?—It would.

141. No outsiders?—No outsiders; no.

142. And you, as I understand, suggest that they, having the assistance of a local inspector and the information furnished by the Poor Law collectors, would be able to arrive at a just conclusion as to the value of the premises in their own district?—I believe they would.

143. Better than, as at present, by a totally distinct department?—Yes, that is my opinion.

144. That is your opinion, whether people agree with you or not?—Yes.

145. Whether that system is adopted or not, as I understand, you think that the present mode of proceeding leads to injustice to the rated occupiers?—I do. I do not think that they get notice about these proposed revisions being made in their valuations.

146. That, in fact, they are taken very often by surprise?—They are. I can speak positively on that subject.

147. Well, I happen to know it in one instance, because I found that the valuation of my own house in Dublin was raised without my knowing anything about it?—That is exactly what I have known to happen, too.

148. You think that is against the principles of ordinary justice?—Entirely.

149. And that adequate notice should be given to the person affected before a change is made in the valuation?—I do.

150. It was suggested, I think, by the Lord Advocate, that under the present system there are better means of really ascertaining the data on which the valuation should go than there would be under your proposed system. As a matter of fact, where does the Commissioner of Valuation at present get his information, we will say, as to premises in Blackrock?—He gets it from an officer who is sent down from Dublin.

151. We may suppose that that officer must take into his counsel the local inspector—does he?—No, he does not take anybody.

152. Where does he get his information?—By making an inspection of the place himself.

153. Of course, Blackrock is almost Dublin; but suppose some very remote place—say in Mayo or Galway—would the same system prevail?—The same system would prevail.

154. A party would be sent down from Dublin—from the general office—and be in a day or two would form his conclusions?—Quite so.

155. Do you think that is a satisfactory system?—No; I am entirely against that. I think that the local authorities would be able to get more readily at the proper value of the premises.

156. You said that, since the Belfast case, Blackrock sent up several cases for revision?—Yes; that was cases where there had been no structural alterations, but the premises were under-valued in comparison to others.

157. In the absence of structural alterations?—Yes.

158. Then

17 June 1908.]

Mr. FINLAY HERON, M.A.

[Continued.]

Mr. Hemphill—continued.

158. Then were those cases that were sent up altered?—Yes. Of course, we sent up very few cases.

159. But such as they were, they were altered?—Yes.

160. Then it is clear that, under the existing law there must be power, even although there is no structural alteration, to alter the valuation?—Yes; that appears to be the law.

161. I mean, does not that follow?—It does.

162. You say that since that particular time—since this Belfast case—Blackrock has actually sent up cases where there were no structural alterations for revision, and that they were revised?—Quite so.

163. Therefore, there was power to revise them?—There was certainly power; but my only point about that is that I think it ought to be made compulsory; I do not know whether it is so, whether that case would make it compulsory upon the Commissioner to revise. He certainly is acting on that case.

164. You think, at all events, whether there are structural alterations or not, there should be power on the part of the Commissioner to revise them?—Certainly.

165. That he should go into the inquiry, at all events, whatever the result of it was?—Yes; otherwise houses that had been undervalued might remain so for years and years.

166. I do not quite understand the object with which you sent in this table?—It was just to show the great amount of land which is practically arable land or grazing land which is within the urban district of Blackrock, and I selected a number of private residences—the first one (St. Helen's) is 54 acres—and so on.

167. What is your objection to the valuation there? As I understand, these black figures represent the valuation—£482?—That is the total; £142 for land. That would be about £2 an acre.

168. Do you say that is an over-valuation or an under-valuation?—I say that is an under-valuation. I saw the letting value of that ground—not even to go beyond that—would be certainly £6 an acre.

169. I merely wanted to understand your evidence. Is that, taking it as building ground, being in the locality of a township, or is it for grazing?—For grazing or arable land—vegetables, or anything of that sort.

170. Market gardens, for instance?—Yes.

171. I merely want to see how far your evidence goes. We will take that case of St. Helen's?—Yes; it used to be Lord Gough's.

172. That is a domain; in fact, you know that St. Helen's is more or less a mansion, and that this land (54 acres) is practically a domain?—It is.

173. That is one of the largest of them in this table, but many of these are either domains or villa holdings?—Quite so.

174. Would you deal with those as if the land was altogether detached from the mansion or residence, and treat it as if it could be cut up into market gardens or grazing land; would that be reasonable?—Take the first case: I think that land ought certainly to be valued at what it could be let at. That appears to be the underlying statutory principle with regard to valuation.

Mr. Hemphill—continued.

Now that land could be let at £5 or £6 an acre. As a matter of fact, the late Lord Gough, who had this place, used to have cows grazing there; he had a dairy there; and in that way he was getting an enormous value out of it, and the urban district was suffering. There is another disadvantage I see in the land being undervalued—that is, that it does not give the same temptation to people to let their land for building as they would have if the land was highly valued; and at the present moment there is great difficulty about "letting-land" for building in Blackrock.

175. We will take the case of Blackrock Urban District. Do you think, then, that under the existing system the land there has been greatly under-valued?—I do.

176. And the consequence of that has been, of course, that the ratepayer has been burdened more than he ought to be?—Quite so; that is my point.

177. And your opinion is that in dealing with these villa holdings and domains (call them what you will) in an urban district such as Blackrock, you ought to follow literally Griffith's tests for valuing land—that is, taking the letting value?—I do.

178. The letting value not of the domain or villa, but of the land *per se*?—I think that, at the very least; I should go much further than that; but I think that would be the very mildest reform that we require.

179. And that would go very much to relieve the general taxpayer in the urban district?—Quite so.

Mr. Charles Douglas.

180. I just want to get a clear idea of what the process would be in valuation. You propose that the valuation should be made in the first instance by an assessment committee?—I do, sir.

181. Independently?—Independently.

182. Then that there should be a right of appeal against that to the Commissioner of Valuation?—Quite so.

183. An appeal by the person aggrieved if the value were too high?—Yes.

184. And in the case of its being too low a value, by whom?—By the Inland Revenue representatives.

185. Then the Commissioner would revalue the subject?—He would go into the matter.

186. Independently?—Independently; quite so.

187. Then, again, there would be an appeal against his decision?—Quite so; to the Recorder.

188. Again, at the instance of either of those two persons?—Exactly.

189. And the original valuation would be made at the instance of the official who received a commission upon every increase of valuation?—No. Perhaps I did not convey myself very clearly to the Committee about that. That referred to the present system of the law.

190. That is not what you propose?—No. The present system of the law is that the Poor Rate collector really is the man who goes round and returns places that want to be revalued or revised; and my point is that he has not sufficient interest in doing that, and that the fine that is imposed by statute is not enforced.

191. I quite

17 June 1903.]

Mr. FINLAY HERON, M.A.

[Continued.]

Mr. Charles Douglas—continued.

191. I quite understand that point; but the process of valuation is what you have stated to us now?—Exactly.

Sir John Colomb.

192. I presume you are acquainted with the report of the Royal Commission on Local Taxation?—Yes I have read it.

193. Then, in point of fact, I understand that you disagree with the conclusions to which these Commissioners came with regard to these communities?—I do to a certain extent. If I remember rightly, they thought that there should be some assistance; they went to the extent of saying that there should be some assistance from local authorities more than what there is at present.

194. Perhaps I may put it in this way: What the Commissioners really reported was this, that in view of the great conflict of opinion in Ireland, the establishment of assessment committees was undesirable; but what they did recommend was that there might be local committees called in for consultation and advice?—Yes.

195. You think that that does not go far enough?—Precisely. That is my point.

196. And, therefore, you do differ with the conclusions arrived at by the Royal Commission on Local Taxation in Ireland?—I do.

197. Now, turning to the return you have handed in, I see it is headed: "Table showing some private residences in the Urban District of Blackrock." How or on what principle did you select these residences?—On account of their having a very large quantity of land. They are places that have a very large acreage of ground attached to them.

198. And does what you have said as regards the value of land apply to that class which is illustrated by this table?—Well, I would not confine myself to that table; I rather intended that it should be glaringly illustrated by that table.

199. Let me give it in this way—take St. Helena at the top of the table?—Yes.

200. I understood you to say that that 54 acres is worth 6*l.* an acre?—I believe it is.

201. Because it would let for 6*l.* an acre?—Yes.

202. Take the case of Dalguise—the second last one—where there is only 8 acres; do you also maintain that that ought to be valued at 6*l.* an acre?—I do.

203. Supposing there was a place of one acre, would you say the same? What I want to get at is whether the general principle you have laid down is to be applicable to all land in an urban district, no matter what its area?—I understand exactly what you mean. No, I do not think that a piece of ground occupied merely for a vegetable garden or an ornamental garden would come under the same category. I think, if I remember rightly, that it is excluded from the Act. It is land which could be used for pasture or arable purposes.

204. But, as I understand you, you say you do not agree with the Act; you think the Act wants alteration?—I do.

0.10

Sir John Colomb—continued.

205. What I want to get at is, what is in your mind as a general principle of any new Act as regards this sort of holdings?—I would be disposed to value them certainly at their letting value. I think that would be a very moderate reform; but my own idea would be to value them even more highly considering they are in a situation of such convenience as an urban district presents.

206. Now, going back to St. Helena, I see that the value of the buildings is about two and a half times the value of the land; is not that so?—Yes.

207. I suppose that is for residential reasons—for the advantages and amenities of the building?—Of course it is the letting values. I take it it is the letting value of the buildings.

208. That is, the letting value of the building with the land?—Oh, no; the land is valued separately.

209. Then do you say that the letting value of that building with the land covered with cows, sheep, donkeys, or anything else would be equally great? Would the letting value of the building—assuming all the land round it letting at 6*l.* an acre for the purpose of grazing cattle, or sheep, or horses, or anything else—I ask you, would the letting value of that be as great?—Of the building?

210. Of the building?—I think it would. The building is valued altogether independently of the land.

211. In this I see you have included St. Joseph's, and I see it is ruled out. May I ask why you put it in and then took it out?—Because it is not a private residence, it is a college.

212. Then that land, I presume, is worth 6*l.* an acre, too?—Certainly.

213. But you would exclude it for other reasons?—My table referred to private residences, and this St. Joseph's was brought in by mistake, and I took it out.

Chairman.

214. It did not correspond with anything; that is what it comes to?—That is so.

Sir John Colomb.

215. As the law now stands, assuming your proposal to be carried out with regard to assessment committees, their only work would be in the case of alterations and new buildings?—No, they would go to the list, and if they found any place that was under-valued they would put the proper valuation on it.

216. As the law stands now, My question was: As the law stands now—no alteration being made in it—would it or would it not be the case that the assessment committees' work that you propose would only apply to cases where there were new buildings or structural alterations?—No, it would apply to all valuations. You see the Commissioner of Valuation now has power to deal with cases where there has been no structural alteration.

217. Where there has been none?—Yes.

218. Would you be in favour of fixed periodic valuations?—I should—at short intervals. I

B

rather

17 June 1903.]

Mr. FINLAY HERON, M.A.

[Continued.]

Sir John Colomb—continued.

rather intended merely to present the case of Blackrock here before this Committee because there is a number of places like it, and there would be no trouble whatever in each year in going through the valuation list (that is, for the assessment committee), and saying: This place is under-valued; and putting the proper valuation upon it. Of course, it is a comparatively small place; there are under 2,000 ratings in it.

219. I want to understand this. I presume that at Blackrock some parts of the urban-district are improving and some are declining, is that the case?—Quite so.

220. Taking two houses, A and B, whose assessment was made long ago, without any revision, the value is improved by reason of the value of the general circumstances of the district?—Yes.

221. Very well. Now is this, or is it not, the case: A makes no structural alteration; B is next door to it and makes a structural alteration; that calls for a revaluation of B's house?—Yes.

222. And is it not the case that the revaluation is not merely on the addition he has made, but on the whole value of the house?—Do you mean under the existing law?

223. Yes?—Well, as it is carried out at present, I understand the Commissioner of Valuation takes a percentage off in order to adjust it to the valuation of the property—that is, to bring it down in the valuation in relation to the houses adjoining: that is, when he came to make a new valuation and carried it out on the statutory principle he would then deduct off that valuation a percentage of from 5 to 30 per cent. (or whatever he might determine) in order to make it equitable with the other houses in the neighbourhood.

Mr. Clancy.

224. You say you disagree with the recommendation of the Royal Commission on Local Taxation on this point of assessment committees

Mr. PATRICK J. O'NEILL, J.P., called in; and Examined.

Chairman.

225. You are chairman, I think, of the County Dublin County Council?—I am.

226. I have had an opportunity of reading your proof; I am left in a little doubt as to whether your remarks are to apply only to the valuation of the country, or to the valuation of towns as well?—Well, I am more interested in the valuation of the country.

227. Quite. You are opposed to any general revaluation of the country, I understand?—Yes; I do not believe that it is essential at the present time. The valuation on which taxation is at present levied seems to have been made out with very great care.

228. And is, so far as you know, relatively accurate—I mean as between various parts of the country?—Taking it generally, yes. Of course, there are individual instances in which there are discrepancies, but I take it that in general revaluation it is almost impossible to avoid this.

229. Supposing the Committee came to the

Mr. Clancy—continued.

so far as that recommendation concerns Ireland?—Quite so; I am only dealing with Ireland.

225. But I suppose you agree with the suggestion of the same Royal Commission as regards England?—I do certainly.

226. And do you see any reason why what is good for England in this matter should not be good for Ireland?—Not the smallest.

Sir John Colomb.

227. The recommendation of the Committee as regards England was more in the direction of a centralised expert department?—That was for railways and tramways, I think.

228. No; pardon me?—That is only my recollection of it.

Chairman.

229. You have been asked a good deal about this table, and what you object to in the valuation there. Is not your view really met by a clause of the Local Government Act, which, of course, only applies at present when there is a revaluation made under that Act? In Section 65 of the Local Government Act the words are, are they not, that the land within the county borough boundary shall be valued in the same manner as houses and buildings, namely, the rent for which, one year with another, the same might in its actual state be reasonably expected to let?—That is precisely what we want—that law extended to the urban districts.

230. That is within the county borough?—Quite.

231. And if that were extended to the urban districts, that would meet your view?—It would.

232. I do not think there is any puzzle really about the question of small pieces of ground. Of course, if the piece of ground is so very small as to be treated as a curtilage of the house, then it is valued as "building": as soon as it is larger than that, then it is treated as "land"?—That is so, Sir.

Chairman—continued.

same view as yourself, would you be inclined to give a limited power in the direction which is suggested by Sir John Barton, namely, where property had actually been destroyed—for instance, by a bog coming down on it, or by erosion by the river—would you give the actual power to correct the valuation in cases like that?—I should certainly be in favour of it.

Mr. Hemphill.

233. That is, if the land disappeared altogether?—Or was injured materially.

Chairman.

234. Now, if there was to be any revaluation, would you be in favour of that being done by a central department or by the counties themselves?—I would be strongly in favour of its being done by an assessment committee under the control of the local governing body.

240. Now, for clearness sake, am I to take it that

17 June 1903.]

Mr. O'NEILL, J.P.

[Continued.]

Chairman—continued.

that you assume any questions, and your answers to be confined at present to the country? I will ask you presently about the towns?—Precisely.

241. Of course, if that was done, you would obviously, to a certain extent have to create a new department in each part of the country, would not you?—Undoubtedly. I think the local authority should have an official who would at their instance in the first case go on to the property for the purpose of making an inspection for the valuation.

242. In fact, if I may say so, it appears to me you are rather enamoured of our Scotch system—that is, where there is an assessor; that is his name. He is an official appointed by the local governing body, and acts for them?—Precisely; I would be in favour of that.

Mr. Humphill.

243. You have not read the evidence about the Scotch system, have you?—I do not think I have read the evidence upon that particular point.

244. The Lord Advocate has given you the path of it, I think?—I take it so.

Chairman.

245. Would you be in favour, on any revivification, of giving encouragement to building by putting a modified valuation upon a new building for a certain period of years?—I would be in favour of encouraging investors, and not assess them on their full value for, perhaps, three or five years.

246. Now, may I come to the towns, please? Have you any views about that?—My interest is principally from the local taxation point of view, and my interest is not so intimately identified with towns as it is with country districts. However, I have some interest in urban districts which are situate in county areas such as those in Dublin County.

247. Of course, I presume that you have certain county taxation which is levied upon urban districts?—Quite so.

248. Therefore, it is obviously to the interest of the county that there should be a fair relative valuation between the urban district and the country district?—Certainly.

249. Are you aware that there are at this present moment great inequalities in the valuation of the urban districts in Ireland?—Well, I cannot say that I actually know it of my own knowledge, but I would imagine that, owing to the changes which have taken place in certain districts, the relative values in some urban districts as compared with others would be unequal.

250. So far as you can see. There is nothing about it here, so that you have not applied your mind to the problem; therefore I had better not take anything from you upon that?—I have not gone into that question.

251. There is one other point you speak about. At present there are very considerable and somewhat complicated exemptions from taxation in the Irish Act?—A great number.

252. I think you have got a view upon that?—I have.

253. What do you think the law ought to be?—My view with regard to that is that where an institution is maintained solely by philanthropic and benevolent persons for the benefit of the

Chairman—continued.

area in which it is situate, such institutions and such buildings should be free from taxation; but where industrial schools and reformatories and such like buildings which receive inmates from other taxable areas, and receive subscriptions from them in support of those institutions, they should not be exempted from taxation.

254. May I press you just a moment as to what you mean by "for the benefit of the area"? Obviously we may take a very easy instance in one way—a church would be exempt in the way you say it is?—Precisely.

255. When you come to (what is very common in Ireland) a religious institution—say, a monastic institution—it does not seem to me quite so simple to say whether that is "for the benefit of the area" or whether it is not?—If it could be shown to the valuation authorities that no person was received into that institution from outside the taxable area in which it was situate I would then hold it to be exempt.

256. I do not mean that I am an authority on monastic institutions—far from it, but I should have thought there was not such a thing as a monastic institution in which you could not find some inmate who did not come from other places for outside the bounds of the local authority?—I should think there would be.

257. Very few, I should think?—The view I have is that in one district in the immediate neighbourhood of Dublin one of the local authorities there is enormously handicapped by the number of religious institutions that are situate in that district; they have absorbed a very considerable portion of the valuation. Benefit is derived, no doubt, from the effects of the work carried on in those institutions, but they are not solely confined to the districts in which they are situate.

Mr. Charles Douglas.

258. What works do you refer to in that answer?—I refer to reformatories and to industrial schools where children are committed by police magistrates from various taxable areas other than those in which those institutions are situate. Most of the institutions receive inmates from any portion of the country.

Chairman.

259. In fact, the benefit they confer is a national one, and not a local one?—Exactly; and in order to recoup them for payment of taxes when assessed I would be in favour of increasing the stipend which they receive from the local authority. I would have no desire to circumscribe their efforts for good by diminishing their income, but I would give them an increased stipend for the maintenance of the inmates under their care, and this would come directly from the districts from which the patients or inmates came.

Mr. Humphill.

260. How would you assess an industrial school? Give us some idea of how you would arrive at the way of valuing it? We will take the industrial school as an illustration?—Of course, there is a great deal of difficulty in that, because the building itself would be comparatively useless except for the purpose for which it is intended, but I think some equitable system

17 June 1903.]

Mr. O'NEILL, J.P.

[Continued.]

Mr. Hemphill—continued.

could be devised which would place a value on the expenditure which has been made for the purpose of creating the building.

Chairman.

261. Why not the hypothetical tenant—our old friend? Is that an expression not familiar to you?—No.

262. May I explain, then? In other parts of the country there are many buildings like industrial schools. The process the valuation authorities go through is this: they suppose that there would be a competition for this building by a set of people who could use it, and then they make a calculation of what rent that hypothetical tenant would probably give?—I am afraid in Ireland the competition would be very limited.

263. It is only an ideal competition?—Lunatic asylums I would also place on the same basis as industrial schools, and I can cite an instance in a district in Dublin which, in my judgment, has been very inequitably treated in consequence of the present system.

264. That is North Dublin, I think?—That is North Dublin. The asylum at Richmond is maintained for the purpose of housing the lunatics from the county of Dublin and from the county borough of Dublin, the county of Wicklow, and the county of Louth, and the county town of Drogheda. A large tract of land has been acquired in this district for the purpose of building an annex to the Richmond asylum, and the local authority has lost the valuation of that land (something over 400 acres of land), and in addition to that loss which it has sustained, it has had its expenditure enormously increased by reason of this building being raised there; and my contention is that it should be valued and taxation paid on it in order to compel those taxable areas whose lunatics are housed there to contribute to the local taxation.

Mr. Hemphill.

265. Are not there contributions now in support of that asylum from the counties of Wicklow, Louth, and the county town of Drogheda?—There are.

266. Would you take that into account?—I would not take it into account because they are responsible for the necessity in a certain degree of this institution being created, and the local authority is robbed of the valuation of the land on which this building has been raised, and additional expenditure has been incurred by the local authority consequent on the erection of that building there, to which none of the contributing bodies have paid a single penny.

Mr. Lough.

267. I think I understood the evidence you gave to be that you think all the duties connected with this valuation or revaluation might be discharged locally?—Well, in the first instance I certainly would be in favour of having them discharged locally, because I believe that the appointments made by the local governing body would be more likely to take into consideration all the circumstances connected with the valuation than any central authority could.

Mr. Lough—continued.

268. You say "in the first instance," what do you mean by that? You would like to call in a central body?—I would give the right of appeal, but, of course, in the first instance I would leave the power in the valuation authority, and have the statutory conditions laid down whereon the valuation was to be founded.

269. Do you mean locally?—No, the central valuation authority in Dublin, because I think it would be in the interest of equity generally that a general principle should be followed.

270. How do you think that would be in Ireland? Suppose the Scotch or English system was adopted, and you had no central authority at all, could not you struggle on yourselves?—I should hope we would struggle on ourselves, but at the same time I think it would be desirable that any person aggrieved should have the right of appealing to some other authority who would be qualified to take in an expert and see whether the statutory conditions laid down had been departed from.

271. Would not an appeal to Quarter Sessions do?—Quite so. I do not suggest that there should be any appeal beyond that.

272. My question is solely: could you get on without a central body in Dublin quite happily and comfortably?—Certainly. The only right I would confer on the central authority is in the first instance to lay down the statutory conditions.

273. If you had them laid down by Act of Parliament that would meet your view equally well, would it not?—Precisely. I do not want any further central authority then.

Mr. Clancy.

274. You do not see any difficulty in doing without a central authority altogether?—I do not.

275. Are you speaking with regard to the country?—I am speaking with regard to the country, but I cannot see any reason why the same rule would not apply to an urban district or to a county borough.

Mr. Hemphill.

276. The county borough of Dublin?—Precisely.

Mr. Clancy.

277. Sir John Barton's suggestions—I think he made them in respect to a change in this respect, that certain books and documents are kept in his office which are essential to a proper revaluation—are not conclusive: these books could be transferred, of course, to the local authorities?—Undoubtedly. If there was a change I should think there would be no necessity for them at a central depot, but they would be most useful to the local authority.

278. And the presence of the officer belonging to the central authority upon the assessment committee would secure, I take it, that uniformity which you desire?—Precisely.

Chairman.

279. Just a moment ago you abolished the central authority altogether?—The constitution of the local authority was defined.

280. When

17 June 1908.]

Mr. O'NEILL, J.P.

[Continued.]

Mr. Clancy.

280. When I say an officer appointed or belonging to the central authority, I am talking of the officer appointed by the Government to act in various parts of Ireland as an assessor; the presence of such an officer as that upon the local body—the local assessment committee—I take it, would secure uniformity?—I do not quite see the necessity for that. My view is that in the first instance the local authority should form its own assessment committee, and that statutory conditions should be laid down by Parliament whereon the valuation is to be founded; and after that has been done I see no necessity for the presence of any other officer or body than the local assessment committee.

281. Quite so; and if there could possibly be any need for any further precaution to secure uniformity it would be attained by the appointment of an Imperial officer appointed by the central Government to act?—Of course, it would be an additional safeguard, but I do not believe it is necessary.

282. I see what you mean. Now you have spoken about exemptions; I will not go through your evidence, but I want to ask you: Is not there a special grievance in the very country which you represent here, and the County Council of which you are chairman, as regards exemptions?—Undoubtedly.

283. Not only in regard to the exemption of a large amount of ground (amounting, I believe, to hundreds of acres) by those institutions to which you have referred, but also by the action of the Government in regard to its property?—Precisely, and that has been quite recently intensified enormously by the refusal of the Treasury to pay the bounty in lieu of rates on the Phoenix Park.

284. I was going to ask you about that. They had been paying a considerable sum in respect of portions of the Phoenix Park?—They had.

285. And they have within the last year, I believe, refused to continue those payments?—They have.

286. Are you aware of the grounds exactly of that refusal?—Well, I believe the allegation is that the grounds are used as a public park for the recreation of the citizens of Dublin; but at the same time I do not at all think that that can be substantiated, because the grounds of the Phoenix Park are actually farmed by the Commissioners of Public Works; they take grazing cattle to it, and they use it for other purposes than for the purpose of providing recreation ground for the citizens of Dublin; and they use it for profit.

287. They take on cattle and sheep?—And deer.

288. And deer upon it?—Yes.

289. And, as a matter of fact, they make considerable sums out of those lettings?—Undoubtedly.

290. And in spite of that fact they have refused to pay to the County Council now the

Mr. Clancy—continued.

money which they paid in lieu of rates in the past?—That is unfortunately so.

291. You have stated the grounds of their so doing?—I have stated the grounds put forward by the Commissioners, but I do not adopt them.

292. Quite so; you do not adopt them?—I do not think they can be equitably sustained.

293. And you do not know of any other precedent for it?—I certainly do not.

294. I think the county of Dublin has a particular grievance in regard to the work of this valuation department in the past?—Yes, unfortunately they have a special grievance.

295. Are you aware of the evidence which was given on this point—the point of the special grievance—before the Select Committee on Valuation in 1869?—Yes, I have seen the Blue Book in which a charge has actually been made and lodged on Dublin County for a valuation which was never carried out.

296. On page 12. Is this the passage you refer to in the Report of the Minutes of Evidence taken before the Select Committee on Valuation in Ireland in 1869? This is from the examination of Mr. John Ball Greene. He was the Commissioner of Valuation?—Precisely.

297. This is what you refer to: "Has there been any revaluation of the tenement valuation in any county in Ireland?—(A.) There has been no revaluation of any county in Ireland published, but we have revalued some portions; we have revalued nearly the whole county of Dublin. (Q.) Under what Act of Parliament? (A.) We are not under any Act; we did it in anticipation. There was an Act brought in, I think, by Mr. Parnell, the Attorney-General, and Mr. Childers, in 1865 or 1866, and we directed the revisers to go over and revalue a certain portion of the county of Dublin, to ascertain and adjust the scale. We thought that the Bill would pass, and we were prepared to issue the valuation at once. (Q.) So you commenced the valuation before the Act was passed? (A.) We did. (Q.) Who paid for the expense of it? (A.) The county of Dublin paid the expense?—That is so.

298. (Q.) Under what Act of Parliament did you charge the county of Dublin? (A.) I suppose under the Annual Revision Act. (Q.) You think that that Act, which allows the county of Dublin to be charged for the annual revision, entitled you to charge the county of Dublin for that new valuation? Do you know, as a matter of fact, whether the county of Dublin Grand Jury has paid the expense of that illegal valuation?—Yes; I have seen it in the Blue Book.

299. That is the Blue Book of your county?—The Blue Book of the Grand Jury, which was the predecessor of the County Council.

300. Now it is proposed to revalue Ireland, and the practice in the past, as far as revaluation is concerned, was that the districts should bear the whole expense. If that practice is followed in the present case, I take it that Dublin would be taxed twice for the same thing?—Clearly.

301. And

17 June 1903.]

Mr. O'NEILL, J.P.

[Continued.]

Mr. *Arney*—continued.

301. And do you, as a matter of fact, claim a refund?—Well, in equity I think we should be entitled to it, for the taxpayers in Dublin have paid for what was never accomplished or carried out.

Mr. *Hemphill*.

302. Have you any idea of the amount they paid?—I have seen it: in one year the sum was 700: I will not be quite positive as to the figure, but that is the impression in my mind. Unfortunately, I did not take the book with me, but I have seen it in the book published by the Grand Jury. I will not say that that covers the entire sum: I rather think not.

303. As to the valuation of land in the county of Dublin, I just want to ask a question as to whether you would think it high or low?—I am rather inclined to think that it is highly valued.

304. Is not Dublin a place where the cost of labour is very high?—Yes, undoubtedly.

305. And has increased of late years?—Very considerably.

306. You are aware, I suppose, that the cost of labour formed no element whatever in the valuation made by Sir Richard Griffith?—I dare say not; but if it did, it would certainly not compare, I think, at all with the present scale.

307. That is, I suppose, one of the reasons which makes you think the valuation of land in the county of Dublin is high?—Undoubtedly.

308. And there are other grounds, I suppose, on which you would form the same opinion?—Certainly.

309. As I understand, you do not see any necessity for a central authority?—I do not.

310. Assuming that this idea of assessment committees in the different County Councils and Urban Councils were adopted, you do not see that there is any necessity for a central authority?—I do not.

311. Now, a consideration has been suggested to you as to the books and papers of valuation—the archives, as we call them: would there be any difficulty in having these deposited in a public office in Dublin, under the charge of a custodian?—There certainly would not.

312. To which access might be had by the different parties entitled?—Certainly: but I think a better arrangement would be, if the assessment committees were formed—if it became the law—that the books having reference to the particular area dealt with by each local authority should be transferred to their custody for their information and the information of any person who might desire to obtain it; I think it would be more readily obtained, and more speedily obtained, in that way than through a central authority.

313. You think that each set of books are peculiar to the particular locality, and that therefore those books should be kept in that locality?—Quite so.

314. That will do as to that. Now, with regard to the uniformity of valuation, do you conceive that uniformity of valuation is possible under our system, in the customary sense of the word?—I should think it would not be, because assessments—governed even by a central authority—would of necessity come to different conclu-

Mr. *Hemphill*—continued.

sions in different parts of the country. I think uniformity would be obtained just as universally by the appointment of assessment committees governed by statutory conditions, as under any other system.

315. You think it would be just as easy to achieve it under your suggested system as it is under the accustomed system?—Most certainly.

316. Now, with regard to exemption. As I understand you, as the law stands at present, all philanthropic institutions for public purposes are exempt?—They are.

317. But if profit is made by a public institution, I believe that institution is liable to be rated. We will take the case of the Glasnevin Cemetery, for instance?—Yes, that is rated, I believe: but may I say that I do not think that the valuation officials are very rigid with regard to their investigations of these matters? I do not suggest that they are particularly lax, but at the same time I think the general principle is followed: and where it is the belief of the community at large that the institutions are maintained for a philanthropic purpose, I do not think any very minute investigation is carried out as to whether or not they are carried on for profit. I do not suggest that they are.

318. Would you suggest what change in the law occurs to you as being necessary in order to carry out your ideas with regard to these philanthropic institutions?—Well, I have endeavoured to define what I believe would be an equitable arrangement, by stating that where the institution is maintained solely by contributions, and receives no subvention from any local authority, and is maintained for the benefit of the district in which it is situate, it should be there exempted: but where, as in the case of industrial schools and reformatories, they are maintained for the benefit of the entire country, and where they receive subventions from local authorities other than the local authority of the district in which they are situate, that those should be taxed. The Artane Institution is a case in point.

319. That is an industrial school?—That is an industrial school where there are 800 boys kept and they receive boys from the county borough of Dublin and from the entire country generally: they have been exempt from valuation, and they have naturally acquired a large tract of land surrounding their institution for the purpose of affording occupation for these boys. Now that has starved the local area by eliminating from its valuation this large tract of land, and their presence there has caused an addition to the outlay which the local authority is bound to make in order to maintain roads and such things, etc., for their benefit; and I take it that when they receive subventions from other local authorities it is not equitable that one local authority should bear the burden incurred by their presence there.

320. The same observation applies to the Richmond Lunatic Asylum?—Undoubtedly.

321. With the qualification you have mentioned—I need not go over it again?—Precisely.

322. I have not heard your view as to the present system of appeals. There is an appeal now to the head of the department, and from him to the County Court judge?—My view is that

I see

17 June 1901.]

MR. O'NEIL, J.P.

[Continued.]

Mr. Humphill—continued.

I see no necessity for the maintenance of the central department. I would give the right of appeal to the County Court judge.

323. Direct from the local assessment committee?—Direct from the local assessment committee previously.

324. In each county we know there is a County Court judge?—Quite so; and I would enable him to employ an expert for the purpose of revising the valuation which had been arrived at by the local assessment committee's officer.

325. So you would leave that, I suppose, to his discretion as at present. At present there are numerous appeals to County Court judges in different parts of Ireland from valuation?—Precisely.

326. There is no provision for appointing an assessor under the existing law?—I would rather be in favour of granting that power so that an aggrieved party might have the satisfaction of knowing that the work of the local assessor had been confirmed by some person as competent as himself.

327. Let me understand you. Would you make it imperative that there should be in each case an appeal from the assessor to the County Court judge?—I would not make it imperative, but if any doubt existed in the mind of the authority who was to decide as to the merits of the case, I would then give him the power—the right to appoint an assessor.

328. The right to appoint at the public expense, or the county expense, an assessor?—Quite so.

329. Now, with regard to the park. I do not understand when was this beauty removed?—Two years ago.

330. On the ground that the park was used as a public place of resort?—Yes, and on the ground that some decisions had been arrived at with regard to English parks which were held to govern it, but which I hardly think are at all analogous, because this land is farmed and used for profit, as I have stated, by the Commissioners of Public Works.

331. And there are various residences in the ambit of the public park occupied by public officers?—Precisely.

332. Who may or may not make a profit of the gardens if they do not occupy them?—That is so.

333. Was it not always used as it is at present, as a place of public recreation within your memory, and certainly within mine?—Undoubtedly; there has been no change with regard to its occupation so far as I know.

334. Was it not always used for cricket?—Certainly.

335. And for polo?—All kinds of games and recreation.

336. And the new racecourse—is that in the ambit of the park or outside—I want to know for information?—I should think it is outside the park.

Mr. McKillop.

337. Have you studied the system prevailing in England and Scotland with regard to assessment?—I can hardly claim that I am perfectly familiar with it.

Mr. Russell.

338. Supposing you had no central authority, you would allow an appeal from the local authority—would not that do?—To the County Court judge.

339. To the County Court judge. Supposing the assessment to be low, nobody would appeal against it?—If the local authority—who would be interested in having lands valued on an equitable basis—felt that their assessor had not done justice to them, I take it it would be competent to them to appeal also.

340. They would appeal against their own officer?—They would appeal against their own officer.

Mr. Lough.

341. The Inland Revenue officers also might take objection if they liked?—I dare say that power would not be withheld by any fresh arrangement which would require to be made.

342. With regard to Imperial taxation, you would not deprive the representatives of the Inland Revenue of their right to appeal also?—Of course not.

Mr. Humphill.

343. Would you object to giving any taxpayer an optional appeal in the case put at his own peril?—Certainly I take it it would be at his own peril.

344. Would you object to his having a right of appeal if he thought a particular premises was too lightly valued so as to affect him—would you give him the right to appeal at his own peril?—I should say not, because I am afraid that would lead to awkward complications as well; and I think it would be an unnecessary provision, because certainly the local authority ought to safeguard him. If some other neighbour of his had been valued too lightly it should be the interest and duty of the local authority to save him from the necessity of taking any such action.

Mr. Russell.

345. Referring to exemptions, would you exempt, for instance, orphanages, almshouses, and institutions of that kind?—I would exempt them so far as they were maintaining their inmates from the taxable area in which they were situate; but if they received them from other taxable authorities I certainly do not think that the local authority should be aggrieved by having to provide a building and having their valuation reduced by premises for the purpose of accommodating those who need care from other taxable areas.

346. I understood you to say that if the money was provided from charitable and philanthropic sources—for instance, for orphanages, presumably, and almshouses—then you would exempt them?—I would exempt them in any case; but in Ireland we have orphanages to which children are committed by the local magistrates.

347. Those are industrial?—Yes, they are industrial undoubtedly.

348. I was referring rather to charitable institutions which take people, or children, or old folks, or anything like that, from all over the country: and perhaps training colleges for teachers

17 June 1903.]

Mr. O'NEILL, J.P.

[Continued.]

Mr. Bantles—continued.

teachers which do not exist for profit, and are maintained entirely for public purposes; they might also be taken into consideration?—Of course a great deal should be said in favour of it where they are maintained for the benefit of the community at large; at the same time I feel a hardship is done to the local rating authority by having provided conveniences which are used all round for the benefit of those under their care and others outside.

349. You cannot say very well that because they are maintained by charitable or philanthropic people, you would exempt them because their benevolence applied to the whole country really?—Yes, but I would certainly distinguish between those that received subventions from local authorities for their maintenance and those which were maintained from a purely philanthropic view.

350. Those maintained from a purely philanthropic view you say you would exempt?—Yes.

351. No matter where their inmates came from?—Yes, because I think it would be extremely hard upon them that these institutions should be taxed for the purpose of maintaining local authorities when they derive no benefit whatever from the maintenance of those under their charge; it would be an additional strain on the resources or benefactions of the public.

352. I am not quite clear as to what your opinion is yet?—Well, my opinion is that where they receive no grant whatever from any public source they ought to be exempt.

353. No matter whether they are purely charitable or not?—No matter whether they are purely charitable or not.

Mr. Charles Craig.

354. Am I to understand that you consider the County Court judge would be as good a judge of the reasonableness or necessity of valuation as an official like the Commissioner of Valuation?

—Well, I take it that the County Court judge before arriving at a decision would have examined before him the official who made the valuation, and if he had departed from the statutory conditions laid down, or if the County Court judge had any doubt as to the wisdom or the equity of the decision he had arrived at, it would then be competent for him, if he did not believe that justice had been done to the individual whose valuation was under revision, either to form his own opinion of what had been done, or, if he did not feel able to do that, to appoint somebody, or to be empowered to appoint somebody, who would revise the work which had been done.

355. But where is he to get this individual—this assessor? Would not you need to have a person specially trained for this purpose?—I take it it would be competent for him to get an assessor from another county—another assessment committee.

356. Do not you think that would be a more cumbersome method than to have a permanent official for this purpose, who would have his eye on the valuations that were going on in all parts of Ireland, and be in touch with the valuations?—I cannot conceive any difficulty in working it out in the way I have stated.

Mr. Charles Craig—continued.

357. Have you studied the relative costs of the two methods? Do you think the method you recommend would be cheaper on the whole than the method which exists at present?—I cannot for the life of me see how it could be more expensive.

358. But you have not gone into that as to the figure?—I have not. I should like to give the Committee the actual figure of the valuations which are exempt from rating in Dublin County, which I think is somewhat formidable; it amounts to 18,620*l.* 5*s.*

Mr. Hemphill.

359. What are they?—Various institutions.

Chairman.

360. Will you hand in the table?—Yes, that is an official table. (*The table was handed in. Vide Appendix.*)

Mr. Charles Douglas.

361. I think you spoke with approval of the Scotch system of assessment in answer to the Lord Advocate?—So far as I understand the Scotch system, I think it an equitable one.

362. You know it is a common practice in Scotland to employ as local assessors Government Surveyors of Taxes?—I really do not know what practice is followed with regard to carrying it out, but it seemed to me that the system is a good one. I do not know how it has worked in practice. I do not know what practice has been followed with regard to the assessors that have been appointed.

363. You do not, in fact, know what the operation is?—I do not; but I think the principle is a good one. There is one other point to which I wish to direct some attention. I do not know whether, my Lord Advocate, I have mentioned it in the notes; it is with regard to the assessment of licensed houses.

Chairman.

364. No, you did not mention it in your proof?—I have not mentioned it there, but it was in the more amplified proof.

365. That I have not seen, of course?—I do think that something should be done which would place the system on a more equitable basis than that which at present prevails. I think that some relation should exist between the valuation of a house to which a licence is attached—which is a benefit that is conferred by the State at some previous period—and the amount of the valuation of those premises.

366. What do you mean by a "relation"?—I mean by "relation," that the fact of the house having a licence attached to it gives it an enhanced value.

367. May I put this to you: Do you see any reason why a house which has a licence attached—or, in other words, a public house—should not be valued on what that public house would let for if it were let in the open market?—I do not.

Mr. Hemphill.

368. Would you, in considering what it would let for in the market, take into account its licence?—I would decidedly take cognizance of the fact that it had a licence attached to it.

369. In

17 June 1904.]

Mr. O'NEILL, J.P.

[Continued.]

Chairman.

369. In this scheme that you somewhat developed—having no central authority at all, but only local valuation committees, would you hold that the Government was to be bound by these valuations?—I take it that the right of the Imperial representative to object to valuations would still exist.

370. Yes, but that is a different thing. Would you hold that, after having taken their appeal, they would be bound by the valuation?—I would, decidedly.

371. Are you aware that in the Scotch system that is not so—that the Government are not bound by the valuation at all, unless the local authority choose to take as their official the Government assessor: then, as a concession to them, the Government say, We will be bound: otherwise they are not bound?—My view is that for local purposes the local assessment committee would have as much interest in having an equitable value assessed on the property that was being valued as the Government would.

372. They would not, of course, though, have the same interest in uniformity as between different parts of the country?—I take it uniformity would be achieved by the statutory conditions which would be laid down for the guidance of the valuers.

373. Now, take that very question of licences: you know that, as a matter of fact, in Ireland there are a great many places where the value of the licence has not been added to the value of the public house: you know that, do not you?—I believe that is so.

374. You are aware, are you not (so far as the statutory condition is concerned, it seems plain enough that this is the law—I am reading now from the Irish Act), the "valuation in regard to

Chairman—continued.

houses and buildings shall be made upon an estimate of the net annual value thereof; that is to say, the rent for which, one year with another, the same might in its actual state be reasonably expected to let"; yet upon that clause some people have held that the value of the licence ought to be added, and others have held that it ought not. That is a fairly good illustration of what you call a statutory condition to ensure uniformity?—I certainly would give the right, on appeal to the presiding County Court judge, to determine and decide whether the statutory conditions had been complied with or not.

375. But the County Court judge is only a local official?—He is a lawyer.

376. He is a lawyer, but I need not tell you that even lawyers differ?—But, after all, my Lord Advocate, I cannot suggest anybody better qualified, although they may differ, than lawyers to come to an equitable decision.

377. What I am really pointing at is that local valuation in one place would go to one County Court judge, and in another to another County Court judge, and unless you eventually come to a central appeal of some sort, you do not ensure uniformity by County Court judges; that is all I mean?—I suppose there would be some danger of that: but at the same time, I take it that if it were clearly defined that licences should be taken into account in assessing the value, certainly uniformity ought to be substantially arrived at.

378. I suppose you would agree that it is better, if possible, at any rate, to have one system of valuation, which will be available both for local taxation and Imperial taxation?—I should think it would be, on the ground of convenience.

Sir JOHN BAXTON, re-called; and further Examined.

Chairman.

379. Since you gave evidence before the Committee of last Session, of course the Irish Land Bill has been introduced?—That is so.

380. And upon the assumption that it is carried, there will be, of course, a very large transfer of land going on, at any rate, for a period of 15 or 20 years?—That is so, I hope.

381. Does that involve making a very great practical difference in the desirability—apart from everything else—of carrying out any revaluation of the land system of Ireland?—Yes; that confirms the view that I expressed before—that it would be desirable to carry out the valuation of the house property in cities first, and leave the land until after the main portion, if not the whole of the transfer of the land under the Land Bill, if passed, is carried out.

382. I suppose you would still be of opinion that there might be some method of dealing with special circumstances, such as the carrying out of a drainage system, the cutting out of turf, bog, or something which had depreciated the land or erosion by the sea?—Yes; I think where a great change has taken place within the last 40 years—or the last few years—on any particular

Chairman—continued.

area of land, the power should be left to local authorities to ask for revaluation of that particular district. Such a circumstance as the cutting away of bog is one point; there is also the erosion by the sea, or a great increase in value by reclamation. There are some places where the value of land has been increased from practically nothing at all to a considerable sum.

383. I think you wanted to give a further explanation of your answer to Question 132, about the power of local authorities after revaluation or revision to remit two-thirds of the tax in the first year and one-third in the second?—I rather wanted to press that point (I think it is a very important one) in order to ensure more structural improvements being made, and improvements in the towns. I think this might even be extended in the country to five years—the power of remission of the taxes; and even in the case of new buildings the local authorities might have in some cases a power of remitting a portion of the tax for the first few years.

384. Then I think—as so much has been said about Belfast—you hand in a table showing the gross rateable valuation in each ward of the licensed premises against which appeals have been

17 June 1903.]

Sir J. BARTON.

[Continued.]

Chairman—continued.

been lodged, and also the proportion of each of these amounts which represents the value of the licences?—Yes. I thought that might be useful, as so much had been made of that matter. *(The table was handed in, vide Appendix.)*

Mr. Clancy.

385. Would you be able to get for us a return of the cases appealed against during, say, the last three years, showing what was the original valuation, showing what was the reduction in value, and showing the alteration made by the County Court judge?—I could do it. It would take some time, but I could do it, of course.

388. It would not take very long, would it?—I could have it prepared in the next month or so.

Mr. Lough.

387. I think the main point of your former evidence was that a revaluation was urgently necessary, and of the land as well as of the cities of Ireland?—I think it is desirable.

388. Have you had any other cause for altering that opinion except the introduction of the Land Bill?—I always expressed the opinion that it should not be done until after the towns.

389. You have gone further than that now?—I have gone a little further than that now.

390. You say now, because the transfer of land is going on so rapidly in Ireland at present, and will for 15 or 20 years?—Yes.

391. Now, taking all these things into consideration, you do not think there ought to be any general revaluation in the country?—No; the reason for that is there will be a certain number of men employed by the Land Commission surveying the farms and valuing the land, and it would be undesirable to have a second Government Department also valuing the land for rating purposes; it would lead to confusion, and might retard sales: therefore, I think it very undesirable.

392. I think that is very likely, but surely you do not want to give any evidence before us about what may be desirable 20 years hence?—No; I am merely stating that it ought to be put off for that time.

393. For various reasons any revaluation should be left over?—That is my view.

Mr. Hemphill.

394. It has been stated, and I believe it appears on the report, that in some parts of Ireland, for instance, licensed premises are not valued with regard to the existence of the licence, but that in other places they are; is that so?—The licence is not valued in any place except in the revaluation of Belfast.

395. That is the only place?—That is the only place it could be, because there the revaluation of the country is begun by the valuation of Belfast.

396. I was not quite clear as to that?—If it would be any convenience, Mr. Chairman, I could now state the number of appeals for the three years 1899, 1900, and 1901; I happen to have them here, also the number in the years before. Those for the last three years I can give you.

Mr. Clancy.

397. Can you give the result of the appeals, too?—Yes.

Chairman.

398. Give them, then?—I will give you 1900 first. You may take it that an average of about 40,000 cases come to us each year. There are about a hundred thousand change of names, and I am not taking those in. In 1900 there were 168 appeals to me; there were six appeals to the Quarter Sessions.

Mr. Hemphill.

399. From you?—From me. I should say there were nine appeals to Quarter Sessions from me; of those, seven were confirmed, one was increased, and one went to a higher court.

Mr. Lough.

400. You have not told us what happened in the 168 cases. Can you tell us that?—Those were the cases to myself.

401. What happened?—I cannot tell you in each case what happened there.

402. You have not any summary?—I have not a summary of those. You see, some of them would be confirmed, some of them would be slightly reduced, sometimes they might be a little increased, but as a rule I should say they would be probably slightly reduced.

Mr. Clancy.

403. As a rule, you think they would be slightly reduced?—I should say probably.

404. As a general rule?—Generally it happens that when in a district too high a valuation is made, and we take off a percentage on a second examination. One or two men go over the ground and examine it again, and report to me.

405. I suppose you would not deny that there have been cases in which there have been very large reductions made by yourself?—Yes.

406. And still other reductions made by the County Court judge?—Yes. Out of 40,000 cases I should think that is very likely. Every man is liable to mistake.

407. Would these cases be cases of licensed houses?—A good many of them are licensed houses, but in no case does the licence come into question.

408. Although you have not added the value of the licence to the valuation, still you have made great reductions yourself, and the County Court judges have made still further reductions?—There have been reductions made by both of us.

Mr. Lough.

409. For the next year what are the figures?—The next year, in 1901, there were 296 appeals to myself; there were 31 to Quarter Sessions; of those, 22 were confirmed, 9 were reduced, and one went to the higher courts, where it was confirmed.

410. And the next—the third year?—I have not got the third year—1902—completed; the appeals are not all over yet.

411. Do not you think those figures afford remarkable evidence that the Irish are a quiet and law-abiding people?—Yes.

412. Does

17 June 1903.]

Sir J. BARTON.

[Continued.]

Mr. Humphill.

412. Does that 40,000 figure apply to 1901?—Practically. It varies a little up and down; but practically speaking it is so.

413. Is not that a very small proportion of appeals to the number of revaluations—168 to 40,000?—I think it is small.

414. Do you attribute that to the reason suggested by Mr. Lough, or do you attribute it to the fact that people have their valuations altered without their knowing anything about it, and that the time for appealing lapses?—Both.

Mr. Clancy.

415. Will you pardon me for asking you one question? You have, I think, expressed before the Committee your intention—I think even under the existing law—to add the value of the licence to the valuation of the public-house?—I have done that in Belfast.

416. You have done that in Belfast, and you have promised a return showing how much you have added?—I have given in a return which shows that.

417. May I ask you whether or not you think the right of existing licence holders would not be seriously affected by the introduction of that new principle? Let me make myself plain to you. They have bought, you see, under a system which has existed up to the present for 40 or 50 years, under which the licence was not valued?—Yes.

418. Now for the first time you add the value of the licence to the valuation of the house, and the result, as we have seen in Belfast, is an enormous increase in the total valuation. Do not you think that some injustice would be done to people who bought their licences under the system to find their valuation increased 30, 40, 50, and 100 per cent.?—As far as regards the licence I have endeavoured, in settling the Belfast question, to meet that view of yours that it would be a great hardship for a man who had purchased his licence under certain conditions to find those conditions entirely altered; and I have made considerable allowances in fixing the

Mr. Clancy—continued.

value of the licence for that. I have taken that into account.

419. I did not hear that before. Has that happened since you were examined last?—It was happening before I was examined last time, while I was dealing with the appeals. I have been dealing with the appeals now for two years, and I have done that from the first.

420. Could you say roughly to what extent you have gone in reducing the valuation?—I made a considerable reduction for that. I do not think it would be right for me to state until I issue my appeals exactly what I have done.

421. We are not taking any particular case, but on the average?—I should say we have taken something like 20 per cent. off the value of the licences for that.

422. And still you have left a considerable amount on in respect to the licence?—I have left something on, certainly.

Mr. McKillop.

423. It has been your practice in the past to add to the valuation for the slightest structural alteration, has it not?—It has been our practice, whenever there has been a structural alteration, and the case has been brought before us, to revalue the premises.

424. Even where there has been only a change of an ordinary window from sheet glass to plate glass, I understand in some cases you have raised the valuation?—Well, it is possible that in the last year we have done so, because the courts have held now that it is not necessary to have a structural alteration, but we never deal with any case which is not brought before us by the local authorities, and the case lies entirely with them as to what cases come to be valued.

425. Is there any way in which you can get at the turnover in connection with the licence?—We have in some cases got the turnover from the owners of the houses. Where we can we try to get it. We get all the information we can; in some cases they give it us; in others they do not.

Monday, 22nd June 1903.

MEMBERS PRESENT:

The Lord Advocate.
Mr. Clancy,
Sir John Colomb.
Mr. Charles Craig.
Mr. Charles Douglas.

Mr. Goulding.
Sir James Hackett.
Mr. Humphill.
Mr. Lough.
Mr. William Maxwell.

THE LORD ADVOCATE IN THE CHAIR

Mr. A. S. FINGLEATER, M.A., J.P., is called in; and Examined.

Chairman.

426. You are J.P. for the County of Dublin, I think—Yes.

427. Ex-Chairman for three years of the Kingstown Township Commissioners.—Three years, yes.

428. Commissioner of Kingstown for thirteen years.—Yes.

429. Chairman of the Finance Committee for ten years; ex-member of the Port and Docks Board, and ex-member of the Joint Drainage Board of Dublin and Kingstown.—That should be "Blackrock and Kingstown."

430. You have, I believe, interested yourself in this question so far as to have read the evidence given before this Committee up to date.—I have.

431. And you have also read the evidence which was given bearing on Valuation?—On the Local Taxation Commission Report—that is, both for England and Ireland.

432. Are you of opinion that it is time for a re-valuation in the large towns?—Yes, I speak especially of Belfast and Dublin.

433. Upon the ground of there being great anomalies in the valuation as it exists at present?—Quite so.

434. It has been brought to our notice that owing to the Irish system which only allows for cases to be brought up on certain motion, the valuation is apt to fall behindhand, so to speak?—It has fallen behind.

435. But if you could once get a fresh start by a new valuation, do you see any difficulty in having it properly kept up from year to year?—None whatsoever.

436. Very much on what you see the Scotch system is?—I like the Scotch system.

437. I mean in the matter of the valuation being kept, kept up from year to year; I am not meaning in any other particular?—Quite so.

438. Would you be prepared to go on with—or would you suggest the dispensing with—the present central system of valuation in Ireland?—I would favour the central system remaining with certain provisos afterwards.

Chairman—continued.

439. You do not think it would be a good plan to make a clean sweep of it and have something else?—No.

440. What in your opinion are the weak points of the system as it is?—The first weak point is the want of the local bodies having touch with the valuation. I will take that as a general principle which can be worked out. There are other points in the mode of procedure which I do not know whether you wish me to touch now, such as notice to occupiers and so forth.

441. That I do not think we need really go into any detail about, because I take it what you wish to say is that whenever a man has his valuation altered he ought to have proper and sufficient notice?—Quite so.

442. And you think under the present arrangement he has not quite enough?—Yes, and I would also like to add that I think he should have accessible to him the figures on which his valuation was made up—that is to say, the principles on which it was done.

443. Well, what do you quite mean by that?—I mean this. If I go to a valuer (I am speaking of a private valuer) to value property he may value it in two ways; he may value it from its letting value, or he may value it by cubing it out as to its cost to put up, and not for the other purpose. I would like to have accessible to the people interested the mode in which, and the figures in which Sir John Barton, or the Commissioner, rather, of valuation, comes to his conclusions; they should be more particularly available for the sake of coming before the Court of Appeal.

444. That would be something different from what you have anywhere else so far as you know?—I have not noticed it elsewhere, but it seems reasonable and natural.

445. Take the Scotch system for instance, you have never heard of a Scotch assessor having to give figures?—No, but the Scotch assessor you will observe (Mr. Henry) in his evidence says: I call year by year (I think the words are) and

22 June 1902.

MR. A. FINDLATER, M.A., J.P.

[Continued.]

Chairman—continued.

see the person who is interested, and I generally succeed (I think those were his words) in making an arrangement satisfactory to both. Now that is unknown in Dublin.

446. That you believe could be easily effected in Ireland, too?—I think so.

447. Without a central office at all?—I would prefer the central office remaining.

448. I will be quite frank with you. The suggestion, to give figures, strikes me as one that would be extraordinarily productive of litigation, which of course in a thing of this sort, is the last thing you want? I do not think it should be.

449. I suppose you have got speculative solicitors in Ireland just like we have in Scotland and England; I am rather inclined to take that for granted—that you have?—I think, Sir, as you go further in my evidence you will find that I am anxious as much as possible to do away with making work for solicitors. I wrote a letter to you this morning.

450. I know. We will come to the rest of your evidence afterwards; but if you are with me on that point does it not occur to you that actually making a Government Official give his figures would be extraordinarily provocative of litigation?—I do not think so, and I will tell you why: The Commissioner has to make his valuation on the letting value. He gets his information about the letting value from either calling on the tenant, seeing documents or otherwise; what objection is there when he is reconsidering these transactions that the figures should be seen? There is no mystery about them. The tenant cannot make a mystery of them: why should Sir John Barton? His office may make a mistake.

451. Are you suggesting that there should be any other value taken than the letting value when the property is actually let?—No, I am not.

452. Then it is really not a case of figures?—It is a case of figures, in this way. There are a large number of places which are not let for the full letting value—that is to say, where the owners have acquired the leasehold of them. These houses, or business concerns, are valued at what they would let for; therefore there is no letting value there.

453. Oh, yes?—There is no document proving the letting value of that house; it has to be considered from a comparison with other houses that are let in the district.

454. I quite understand that, if you will pardon me; but simply give me credit for the accuracy of my question, because I did not put the case upon a thing which was not let, and where there was no proper letting value. My question, to begin with, was limited to the instance where a thing is let in the open market at its letting value. Now, I do not suppose you would ever suggest that any value should be taken except that?—No.

455. I quite agree with you. In that case there would be no figures?—There would be the figures in the letting agreement.

456. A man would recognise his own rent, would not he?—Yes.

457. Of course in cases where property is not

Chairman—continued.

let at all—I mean where it is in the hand of the owner—there obviously you must go into some form of calculation?—Yes; the hypothetical tenant comes in there.

458. Yes, the hypothetical tenant; but as a man of experience do not you think the rent that a hypothetical tenant would give is really drawn from what may be called a combination of circumstances?—It should be.

459. Yes, it should be. Do not you see that it is a very difficult thing to ask a man for a start to give figures on that?—No; and I have a very strong reason for pressing it. In Belfast I know that the value of property in certain districts was run up from a fictitious letting. When I say a "fictitious letting," I mean this—an anxious tradesman comes into a place and gives an exorbitant rent, more than the place is valued at, and that is taken by the Commissioner as a fair sample of what other similar houses in the district could let for. What happened after that?—These tradesmen (these boot-making tradesmen, I would call them) were unable to pay the rent, and in the meantime they had succeeded in upsetting the valuation of their neighbours.

460. I see what you mean?—That really happened in Belfast.

461. Of course, I suppose in Belfast, as everywhere else, things find their level in time?—But the people suffer in the meantime. I cannot speak of Dublin, because no re-valuation is really started yet in Dublin.

462. According to you, therefore, Dublin at this moment suffers from anomalies?—Undoubtedly.

Mr. Hemphill.

463. Is not there a statute enabling Dublin to be revalued?—The Corporation have sent in their application under the Local Government Act of 1898.

Chairman.

464. But it has never been begun yet?—No.

465.—Now have you got any practical suggestion to make as to how you would propose to associate the Local Authority with the Central Department which you still wish to keep?—In the first instance I would say that the basis of the valuation should be made on the Poor Law lists; and the Poor Law rate collectors should be compelled—it should not be left as it is now a matter of them doing or not doing it, as they wish—but that they should be compelled to mark on the lists all houses or hereditaments that require revision.

466. Yes, but just let us be clear about this. Is this after the system is once started by the revaluation that you are speaking of now?—It is my suggestion for improvement on the present system. I start where the Poor Law collectors have their lists. They are somewhat anxious that no one should know the changes of property. When they have made out those lists I should have those submitted, in the first instance to the local authority (preferably to the Finance Committee of the local authority), and they, with the assistance of their surveyor, and their accountants should revise these. Those

lists

22 June 1903.]

Mr. A. S. FINDLATER, M.A., J.P.

[Continued.]

Chairman—continued.

lists should be sent up to Sir John Barton's office, and there dealt with by his officials. Presuming there was any doubt as between Sir John Barton's officials and the decision of the local authority, the local authority I should say, if necessary (when there is a good deal of work to be done) should have the power of getting a professional assessor's advice when these lists were sent up to Sir John Barton. Presuming there is a difference between the local authority and Sir John Barton, instead of having an appeal from Sir John Barton to Sir John Barton, I would suggest that associated with him there should be a representative (say an assessor) for the local authority—Sir John Barton on the other side, and, if necessary, if they differed, an arbitrator or umpire. The simplest suggestion for Dublin and Belfast as to that umpire would, in my opinion, be a person appointed by the four Members of Parliament for each city. I would suggest doing away with the present appeal to the Recorder's Court. Neither in Belfast nor in Dublin has it been found to be a suitable court. The two Recorders have too much to do, and it is a class of work which they are really not very much used to. That is one suggestion.

467. Have you got another?—The other suggestion is that when the lists were made up by the local authority, that is to say after they had been gone over—the poor rate collector's lists—I would allow the valuation to be made by the Surveyor of Taxes, associated with the Commissioner of Valuation, together with the Accountant of the Town Council—that is to say, a representative of the rate payer, the tax payer, and the Surveyor of Taxes.

468. Yes, and the Government. Now your first scheme you know, seems to me to suffer from one very great defect, which is that you do not make any person really responsible for the lists in that at all?—Yes.

469. It is all very well to say "the local authority," but when you come to actually have to make the valuation for a town the local authority have not time to do that sort of thing; they must do it through a professional man?—By all means. I stated that they should have the power of employing a professional man. I think you will find that in my evidence.

Mr. Hemphill.

470. That is only in case of difference?—In the first instance they compare the lists.

Chairman.

471. You said they might take in professional advice; that is a very different thing of course from having a regular official?—My feeling is this—that while this re-valuation is going on it would be better for them to employ a professional man, but when the Valuation of Dublin and Belfast was brought up to date there would be no such necessity to have a permanent official, or no necessity to have a permanent official. Practically it comes to this: The work of valuation at the present moment is in arrears, and if it was at once got up to date and you provided for yearly or periodic valuations I think the matter could be done very well.

472. May I just put to you our Scotch experience upon that, there, remember, we are not

Chairman—continued.

in arrears a bit; we are absolutely up to date?—In Scotland?

473. In Scotland, I mean, the valuation is up to date?—Yes.

474. We would never think there that we could possibly manage the yearly valuation roll by the local authority itself without the assessor, who is simply a professional man, of course?

—Quite so. My first suggestion is: Your poor law lists exist, and all that they should be supplemented by is the mark of revision.

475. The poor law collector, I suppose, is the official who has to go round and get the taxes?

—Yes.

476. Is he necessarily a man who knows professionally anything about value?—I think a good number of them know quite as much as many professional men.

477. They may or may not?—Yes.

478. But they are not professional valuers?—No; but they only make the first suggestion; they go from house to house; and another thing—I would not do away with the power of Sir John Barton's department. I did not wish to show that there was anything amiss in Sir John Barton's department, I simply suggest that it wants a levon of local assistance.

479. That is quite a different thing. That is quite a different view. I will not go on with that. I suppose in a matter of law you would allow an appeal of some sort or other to an Appeal Court?—Yes, certainly.

480. But you do not think the Recorder is a good person upon the facts to appeal to?—I think, as a matter of fact, the Recorder is overloaded.

481. Is overloaded already?—Yes.

482. Now, I presume, you would be in favour of some plan of making the valuation list available for the purposes of taxation, even, although there were appeals pending?—I would.

483. I mean you must be very familiar with the impasse that came in Belfast which had to be got over by special legislation?—Yes; I am aware of that.

484. It is quite obvious that the position is an unsound one?—I am afraid it is; though if any valuation was pretty low I would not object.

485. No, I daresay not. I think I have got this already, but I should like it in a cut and dried sentence. I gather your view of the principle on which the valuation ought to be based is: Open market value when you can get it, but where you have not got that to go upon, then as near an estimate to what that would be as people can find?—Yes, but I would draw attention to the words: "what a tenant can reasonably pay" in the definition.

486. In what definition, please?—There is a very important point in that, "namely, the rent for which one year with another, the same might in its actual state be reasonably expected to let."

487. One moment, "reasonably expected to let" is surely not to be glossed by "what a tenant can reasonably pay"—I think in my memorandum I put this more plainly.

488. "Might in its actual state be reasonably expected to let from year to year?" Those are the words—Yes.

489. Can

22 June 1903.]

Mr. A. S. FINGLEATER, M.L.A.

[Continued.]

Mr. Clancy.

483. Can you suggest any improvement in that definition?—I do not wish to suggest any improvement as long as the word "reasonably" is considered. I do not think it is fair that the tenant should be forced practically, as a bidder for his own property, to run up the property against himself: in fact, as that section reads, it would simply mean as if the place was up for auction. The new tenant, if he outbid the existing tenant, would simply purchase the other man's goodwill. It is what it would reasonably let for without the question of goodwill coming in. I will put it in this way:—If I have a business concern, and I have been carrying on business there for the last 30 years, if I were competing for it I would have to pay more than it really would be worth for the sake of keeping my goodwill.

Chairman.

480. Yes, but you know you are paying that because it might be worth more to you than to any other man?—Yes, therefore I should not pay taxes on my own work.

481. That is not the idea of what a thing would be reasonably expected to let at. "Let" means to a person present in the market?—As long as the word "reasonably" is understood. You must have present a minimum of existence in the matter.

482. I am sorry that you insist on putting that in. I kept it out of your evidence because it seemed to me quite indefensible. However, I cannot help it if you will put it in?—Very well.

483. I am afraid you will find a good many of us think that subsistence has absolutely to do with it?—You must not kill the goose with the golden egg you know. You want somebody to be able to pay the tax.

484. As long as you can get another goose to take the place it does not matter. Of course at the present time the cost of the valuation is mostly borne by the State, with a certain local contribution?—So I believe.

485. And I suppose you would propose that that should go on?—I do. I think half-and-half is reasonably fair.

486. At present I think the cost is not borne locally to anything like the extent of half?—I understand—but I could not get the information that the new valuation will be half-and-half.

Mr. Clancy.

487. The whole cost of re-valuation is borne by the localities, is it not?—Certainly. As I have stated in my memorandum it would be most unjust if the Treasury on the one side for the taxes should not pay their share because, after all, they would benefit most. Half and half was the proportion, I understood, for Griffith's valuation.

Chairman.

488. Yes, I do not think it is necessary we should talk about it, because I think we have got it all down in Sir John Barton's evidence?—Sir John Barton in his evidence on the matter of the incidence of cost seems rather doubtful about the matter.

Chairman—continued.

489. What passage do you refer to?—I cannot put my hand upon it at the moment, but I will turn it up afterwards.

500. Just look at that page 14. I suppose those figures are right. I mean you would not say they are wrong?—The cost of the Valuation Department amounts to about 21,000*l.* per annum. This is met (a) by 8,000*l.* received from the counties; (b) fees for certificates and maps, which amount to about 1,000*l.* per annum; and (c) the balance by a vote of Parliament—8,000*l.* does not seem to me to be half of 21,000*l.*?—I have accepted all through the half-and-half as a fair contribution.

501. I am not talking now what you suggest, but of what it is. I mean 8,000*l.* is not a half of 21,000*l.*, that we must be agreed upon?—No, it is not; it is 8,000*l.*

502. "Fees for certificates and maps which amount to about 1,000*l.* per annum" (well, that is practically trading, so to speak, which does not come upon anybody), "and the balance by a Vote of Parliament"?—You might take it as less than a half and more than a third.

503. Exactly?—I will accept those figures in the absence of anything better.

Mr. Hemphill.

504. That, of course, means the annual cost at present; that has nothing to say to what it would cost for the new re-valuation?—Just so. Sir John Barton estimates his re-valuation at 250,000*l.*

Chairman.

505. That is for the whole place?—That is for the whole place.

506. Have you got anything to say upon a matter we have heard a good deal about—the exemptions?—I should assimilate the law to that of England.

507. That is to say that you think the exemptions go too far now?—Undoubtedly.

508. Have you worked out a line for yourself of how far they ought to go?—No, I tried to do so, but there was a great deal of difficulty in getting information.

509. It is not easy?—I tried to get it from the Comptroller of Rates in Dublin, and I failed.

510. I do not mean how far they have actually gone in Ireland, but as to how far they ought to go. If you had a clean slate, I mean, what would you do?—I could only suggest assimilating the law to that of England.

511. The bother about that is that it is not so absolutely clear what the English law is?—It is an awfully difficult question, I found. There is a good deal of abuse in the matter of hospitals; sometimes private hospitals are slipped through.

512. Then just correct me if I am not stating your view fairly, but it seems to me the import really of your evidence is this—that you have not very much fault to find with the present system, and that you would be content with it if it was once given a fresh start by having a re-valuation, provided there was more association of the local authorities with it?—Quite so. When I say I have no fault to find with the present system—I have none with the system; I think that the fact of local criticism on the system

32 June 1903.]

Mr. A. S. FINEGATE, M.A., J.P.

[Continued.]

Chairman—continued.

systems would stop a good deal of some matters going on which at the present moment I could show you; things that should not be.

513. I quite understand it?—In fact I have the correspondence here from the country and from the towns speaking on that subject, but I think myself that (if I may use the phrase) the abuses or mistakes that occur in Sir John Barton's office would be largely rectified by the force of the opinion and influence of local bodies.

514. I quite understand that?—And I would like to point out, if you will allow me, that in the Report of the English Committee on Local Taxation—I am taking Vol. 3 of the Report, Sections 159 and 160—there is a distinct effort to make larger areas, and at the same time to give the local authorities full control; and I would further point out that taking the Report on Valuation in Ireland it says with regard to transference to the local authority, "There was some conflict of opinion as to the desirability of this step, and on the whole the weight of evidence inclines us to the belief that no such transfer is at present" (I lay stress on the word "present") "desirable." Then it goes on: "Accordingly we consider, and we understand that the evidence of the Commissioner of Valuation is not in opposition to this view, that when the County Councils called into existence under the Act of 1898 have acquired rather more experience in administering local affairs, it would be desirable to confer on them some responsibility for the process of valuation even if it should be thought better at first only to call them in for consultation and advice." Now my strong feeling is this, that local government has been a success, and I appeal to the report of the Local Government Board in Ireland, and I think the time is now ripe for a change such as is foreshadowed here. I do not think any reason can be adduced why the local authorities should not have a larger say in the matter, if I may use the word. It seems hard that the ratepayers, as distinguished from the taxpayers, practically have no voice in the matter, and a centralised English department who have not got the local interests so much at heart, are really the arbiters of a very important matter.

Mr. Lough.

515. The Chairman suggests that you are in favour of the retention of the central system?—Yes, with the control in the local authority as I suggest.

516. You do not see your way to sweeping it away and assimilating the system to the English or Scotch?—It is what I may call a very tall order to go and sweep a department away.

517. You have never gone into it, I think?—I have not gone into it. I have my convictions; I doubt it is too big a concern; at the same time the argument in regard to uniformity I think is run too far, and I will tell you why: If any man who has been used to Dublin (say) and Belfast, goes over to Glasgow or Liverpool, he is utterly at sea about valuations there; and as I say no man going newly to a strange town could ever make uniformity—for instance, between Dublin and Belfast—the one is a residential city, the

Mr. Lough—continued.

other is a manufacturing town. The result is that what is valuable in the one place is useless in the other, and vice versa. Uniformity may be ideal; it will never become practical.

Mr. Clancy.

518. You have not the courage, you say, to recommend for Ireland the system of local assessment committees that is in existence in England and Scotland?—I said so.

519. Is there any reason why they should not exist in Ireland as well as in England and Scotland?—I do not think there is any strong reason; at the same time, if Parliament gave us a strong local control over the office, that might suffice. The difficulty I see in doing away with the office is that naturally the Treasury, on behalf of the income-tax, want to be represented, and, on the other hand, the local authority. My proposal, if they differ, gives the power to an arbitrator to settle the difference between them. In Scotland Mr. Henry states that the work of the Surveyor of Taxes is accepted as binding upon the Government—that is in reply to Question 506.

Chairman.

520. The Surveyor of Taxes and the Assessor in Scotland in most of the cases is one and the same person. The bribe they give in Scotland is this—that if the local authority will take the Government Surveyor of Taxes—of you call him—the Assessor as he is called there—as they take him for their Assessor the Government say: We will pay him, and be bound by his valuation. If they will not take him and they insist upon appointing a person themselves then the Government are not bound, and do not pay in Scotland—I see that. Under those circumstances I think it is a very strong argument for my proposal to have an arbitration as between the local authority and the Treasury. For all practical purposes in Ireland, the Commissioner of Valuation is only a Treasury official.

Mr. Clancy.

521. At any rate, this system of Local Assessment Committees exists in England.—It does.

522. And even in Scotland the assessor is appointed by the Local Authority. He is appointed by the Local Authority as I understand it.—Yes.

523. And there is no central department.—No, but they make the district as large as they can.

524. And they have the option which they sometimes exercise, of appointing the local surveyor of taxes—their assessor?—Yes.

525. So that in point of fact does it not strike you that there is practically local control in Scotland as well as in England?—Undoubtedly; and I ask for some local control for the Local Authority too in Ireland.

526. It has been suggested that there might be corruption and so forth in the exercise of their authority in Ireland by these Local Bodies if they get the control—is that your opinion?—Undoubtedly not. I know a good deal of country Boards, as well as City Boards; my general experience is that individual

22 June 1903.]

Mr. A. S. FIDDLER, M.A., J.P.

[Continued.]

Mr. Clancy—continued.

dividuals on these Boards, having divided interests, are perfectly well able to stop that.

527. You would think that the interests of an individual would lead him to see that justice was done all round?—Yes. When a man knows that an undervaluation of his neighbour is an injury to himself he sees to it that there is equality; and he has every opportunity of knowing,—which the Commissioner's Officials have not,—because they come down to a country town upon a flying visit,—they see the Poor Rate collector and disappear. Then they change the valuation and you hear nothing of it until you get your tax notice afterwards.

528. And whether you adopt the English system or the Scotch system do you think there is any more likelihood of a local official entrusted with this duty of valuing houses and lands, being corrupt in Ireland than the person who fills the position of Local Surveyor of Taxes?—Certainly not.

529. That man also is theoretically liable to influences of corruption?—He is, but there is a greater force of public opinion behind him.

530. Now let us be clear about the cost of this: It is quite true I believe that the Local Government Act provides that the cost of re-valuation in these county boroughs shall be borne half by the State and half by the Local Authorities?—Well, I believed so, and I stated that I thought that that was fair.

531. The six county boroughs of course do not comprise all the Urban Districts of Ireland?—Certainly not.

532. There are a couple of hundred outside them?—Yes; small towns.

533. And if houses are to be revalued of course all these would be taken into consideration. Now, as to the cost of the annual revaluation. The Chairman (the Lord Advocate) drew attention to the way you got the figures?—It is in Sir John Barton's analysis at the top of page 114.

534. I refer you to page 53 where Sir John Barton was examined by Mr. Hemphill. He is asked this question: "On whom does the cost now of the Valuation Department fall—is it upon the Imperial Exchequer?—A portion upon the Imperial Exchequer and a portion of it upon the counties, and there are certain fees?—That is what is stated there.

535. It was originally proposed by the Valuation Office to revalue the whole of Ireland, lands as well as buildings?—Yes.

536. And I believe now—it is in fact a matter of public notoriety—that Sir John Barton has recommended that the revaluation of the land should not be proceeded with at present?—Yes.

537. Do you think if under these circumstances the revaluation of the towns of Ireland resulted in an increase of the total valuation that the towns would be fairly treated in comparison with the country districts?—To my mind it would be a very great injustice. As I understand, your (Mr. Clancy's) remark it is this: If you revalue the hereditaments (I think that is the term) in the towns and increase their valuation and do not revalue the hereditaments in the rural districts an injustice is done to the towns.

010.

Chairman.

538. One moment. Would you take for a moment the assumption that the county valuation (as a great many people have told us) is about right?—Sir John Barton does not seem to think it is right. Personally I do not know enough about it to give an opinion.

539. Is not the answer you have now given, really based upon the hypothesis that the country is not right?—Surely to some extent it is so; but I take it from what Sir John Barton says that he thinks it is not right.

Mr. Clancy.

540. He has stated in fact that it is too low?—That is what he has stated.

541. Therefore a re-valuation conducted by him would be certainly above the present valuation?—So I should judge from his evidence.

542. Any one would; and it is quite certain from what has taken place in Belfast I should say that the re-valuation of the towns in Ireland, at any rate in the six county boroughs, would be very largely increased?—Sir John Barton's statement with regard to Dublin is that rents would be increased 25 per cent. in the suburbs and in the townships 10 per cent.

543. That of course I take it is an objectionable possibility in the contemplation of the ratepayers?—Undoubtedly; but it is more hard on the taxpayers.

544. The Income Tax?—The Income Tax and the Police Tax.

545. I was going to ask you about that?—I beg your pardon. It is very unfair though.

546. In Dublin I think there is a Police Tax?—Yes.

547. Of 8d. in the pound on the valuation?—Yes.

548. And of course the higher the valuation is, the greater the Police Tax?—Yes. Our valuation in 1902 is 871,000l. in the new city, and when the rate was fixed it was about 690,000l.

Mr. Hemphill.

549. What year was that?—I am not quite sure of the year; but, roughly speaking, I am taking from 1896 to 1894. I believe that was settled then. I cannot fix the date, I can get it.

550. At all events you know that the rate this year is over 10s. in the pound on the valuation all round?—Yes.

Mr. Clancy.

551. In addition to the 8d. in the pound for police, I think there is also a rate payable to the Port and Docks Board?—My evidence is this: I quite admit on the question of rating there is no injustice done, because if you take the City, and you make a large valuation, it reduces the rate of the taxes you pay for municipal purposes but where it does cut in is this,—that if you increase your valuation 25 per cent. you at the same time have to pay a larger police rate, and at the same time to pay more in income tax.

Chairman.

552. But surely that is apparent to all of us. I mean we need not have that proved from D anybody?—

22 June 1903.]

Mr. A. S. FINDLATER, M.A., J.P.

[Continued.]

Chairman—continued.

anybody?—I think it is most important if you will forgive my saying so; more particularly in face of the question of the financial relations between the two countries, and more particularly—

553. I really cannot allow you to go into financial relations, not that it is not a most important subject, but it is that this Committee is not sitting on it. We have nothing to do with the financial relations of the two countries?—It distinctly comes into the question of valuation, I submit.

554. Surely not?—Why should Sir John Barton be allowed to give evidence on this question of the incidence of taxation under Schedules A and D, and why should I be refused?

555. I am not refusing anybody to give evidence on what the incidence is. Of course in the first place you have nothing to do with what Sir John Barton was "allowed to give" evidence upon; it is what we are asking you which you have to do with?—It affects the pocket of the people whom I represent.

556. You do not seem to understand: I am so clear on that, that it seems to me a waste of time to prove it?—If you are satisfied.

557. When you go a further step and say that that is an injustice, that does not seem to me to be a matter of evidence at all; that is a matter for argument, and that we have got to think about?—May I give the reason for it?

558. May I ask you one question: You have said yourself your view of what a proper valuation is, what you will get for it if the thing is let at current rates and the word "reasonable"?—Yes.

559. Now will you assume that the new valuation is a just valuation?—Just so.

560. That it represents what is the real value?—Yes.

561. Will you tell me where the injustice comes in if you are taxed upon it?—It comes in in this way: Our taxation per head (I am speaking now of taxation altogether, not rating) in Ireland is already found to be excessive; that will have the result of increasing it.

562. Increase per head of the population generally you are speaking of?—Yes.

Mr. Glancey.

563. Suppose that the re-valuation of Dublin is carried out in the same manner as that of Belfast and is unjust, do you propose—or can you suggest—any means by which you can prevent that result and at the same time have a re-valuation of the City?—I would take the Act of 1852 as a fixed sum settled for land—that cannot exceed £9,000,000, and I think legislation with regard to the Imperial contribution of Cities might be worked on the same lines. You have a precedent. As a matter of fact, Mr. Gladstone in one of his Bills suggested a fixed contribution.

563a. Will you just explain your suggestion. I believe it is this?—That while allowing a revaluation to correct inequalities, you would prevent the total being raised?—The total taxation.

564. And you give as the reason what I have suggested,—that you have not Local Assessment

Mr. Glancey—continued.

Committees to do the work as they have in England and that the valuation is unjust?—No; I would not go so far as that. I would not say that it was because we had not Local Assessment Committees; I say the contribution for taxes is unjust because it increases our present contribution from Ireland,—which we know is too much.

565. At all events you would prevent an increase of the total valuation of Ireland while allowing the existing valuation to be corrected?—I would not allow it to increase the taxation.

566. But you would allow a re-valuation within those limits for the purpose of correcting inequalities?—Undoubtedly.

567. Do you see any reason why Sir John Barton should be a Court of Appeal at all?—I do not. It seems an anomaly that a man should appeal to himself.

568. He lays down certain principles and gives certain instructions at his valuations; they presumably act upon them?—Yes.

569. And their decision is his decision?—Yes.

570. You do not think then that there should be an appeal from that gentleman to himself?—It is from Caesar to Caesar.

571. What Court of Appeal would you suggest?—I suggested as a Court of Appeal an assessor from the Local Authority, Sir John Barton, and then an arbitrator in case they differed, appointed by the four members of Parliament of each city.

572. That was one suggestion?—Yes.

573. I think you made another suggestion?—You have that.

574. I do not want you to repeat anything you have said before. These are the two suggestions you have to make?—Yes.

575. Now you have said that the central body is not in touch with the local authorities?—I do say so.

576. Do they ever consult them to your knowledge?—I have no knowledge of it; I was a great number of years in Kingstown, and I never experienced it; and I would have known it had it occurred. They do now though.

577. They do now?—Yes.

578. When did the reform begin?—Since these public meetings.

579. What do you mean?—Public meetings at the Mansion House and public meetings at Belfast.

580. When did this take place—is it since or before this Committee met?—Belfast was before but Dublin was since. I can give you the date.

581. The office displays in fact a greater anxiety to get at local public opinion lately than they did before?—Yes; February last is the date.

582. Now as to the question of appeals. Is it your opinion, or is it not, that many persons do not appeal, not only because they do not get notice, but because they do not like to be bothered with the cost and expense and trouble of going to a court of law?—The reason that there are so few appeals, in my opinion is due to the fact that the people get their valuation changed.

22 June 1903]

Mr. A. S. FENLISTER, M.A., J.P.

[Continued.]

Mr. Clancy—continued.

changed without knowing it. The names were put up in the City Hall, and they got no notice, or when they got notice the rates upon them were assessed for the subsequent year, and they were under the impression that the matter was settled for ever. As a matter of fact, the small number of appeals is due to absolute ignorance.

Mr. Humphill.

583. To want of notice?—To want of notice and publicity.

Mr. Clancy.

584. Is it in any degree also due to the fact that though people may be dissatisfied they do not care to go to the bother and expense of appealing to a Court of Law?—I think I may go further and say they do not like the expense of going to the particular courts that we have now for appeal. The Recorder's Court is a very unsuitable court for appeal.

585. Why?—First of all, it is an overworked Court, and, secondly, it is not a Court capable of going into figures.

586. How is that?—Well, I do not know; that you will have to ask the Recorder.

587. At any rate you yourself are not satisfied with that Court of Appeal?—My suggestion would lead to very much less litigation. The Court of Appeal that I suggest—that is to say the three members—could be approached by any man who felt a grievance. You do not want solicitors and you do not want to spend money in law, which I think would be very disadvantageous. Most men can produce their receipts and show their position.

588. Now as to the principle of valuation. Are you aware that the principle laid down in the Act of Parliament is the rent which might reasonably be expected to be got one year taken with another, less something for repairs, taxes, rates, and so on?—Yes.

589. Do you approve of that principle?—I do, it is as good as you can get, I think.

590. Take now the case of the public-houses. Sir John Barton has admitted that he put on a considerable sum for the value of the licence in addition to the sum which would represent the rent?—I understand this;—say that 4,000l. is paid for a public-house, he puts down half of that to the value of the licence, and he rates it.

591. Is that in your opinion right?—I do not think so. It seems to me that it is taxing the goodwill.

592. And the profits?—And the profits; and that unfortunately falls on a man whether he is making profits or not, and, furthermore, it not only falls upon him in the form of taxation, but also in municipal rating.

593. If profits are to be taxed, I suppose you would tax them directly?—They are taxed directly; but unfortunately the proposal of Sir John Barton on the publican means local taxation perhaps of a hundred per cent. in excess of the local taxation as compared with the business next door, which may be making the same amount of profit.

594. There is at present a licence duty paid on the valuation?—There is.

610.

Mr. Clancy—continued.

595. And there is income tax as we know upon the profits?—Yes.

596. What you say is that if there is to be anything extra put upon the public-house owner in the shape of taxation or valuation, or contribution to local expenses, it ought to be in the shape of direct increase of those taxes?—Undoubtedly. The valuation is the valuation of a man's house; if the publican should pay more let him pay extra for his licence. He pays licence now on a graduated scale according to his valuation; if you increase that, I say, put it on a straightforwardly by all means. I take it in this way. If you have got two houses next to each other—some-what similar houses, one man may be a draper, the other a publican; the amount of capital invested in the businesses may be very much the same, and I think as far as my experience goes, the rate of remuneration or interest or dividend in each case is very much the same; and it seems very hard that the publican should be run up immediately because he is a publican and have to pay local taxation on practically his profits and not on the value of his house only.

597. Is there anything exceptional in the profits?—You know, of public-house property in Belfast?—You may buy it as you could buy old iron—I mean to say this much—public-houses in Belfast are a drug in the market: that is undoubted; where 12,000l. or 14,000l. has been paid for houses you might take 1,200l. or 1,400l. as being the present value of them.

598. The reason I ask the question is because Sir John Barton at 1756, page 78, is asked: "In point of fact in putting a value on the licences, are not you putting a value on the profits which the publican makes? Is it not by reason of that that the licence enhances the value of the house, because of the profits made by the publican?" His reply is: "Because of the profits, yes." The Lord Advocate suggested that the answer may apply to the latter part of the question; there is a doubt about that in my own mind, but at all events the question of profits is suggested there as a reason for increasing the taxation on the publican. In your opinion is there now any reason in the character of the profits made for putting on that extra tax?—Undoubtedly not; and further, it is introducing a sort of municipal income tax.

599. What explanation then do you give of the fact that large sums are paid in compensation for existing public-houses?—In Ireland we have very few tied houses, and the people that purchase public-houses in Ireland are generally the sons of farmers and men that have left farming; it may be where there are several of a family, and come to learn some business in Dublin; they naturally want to carry on a business, and they put their capital in that; it is a business that is very easily learned, and there are not very many openings in Ireland for capital; the result is, I think, that the public-house property, as far as my knowledge goes, is inflated considerably beyond its value for that reason. Certainly the profits do not show any reason for the very large prices that were at one time going for public-houses.

11.2

600. As

22 June 1903]

Mr. A. S. FIDDLER, M.A., J.P.

[Continued.]

Mr. Hemphill—continued.

600. As I understand the Local Advocate we need not go into the question of the re-valuation of land, so I will not ask any questions with reference to the re-valuation of land, but confine myself simply and entirely to the boroughs. As I understand, generally you do not approve of the present system of valuation as a central Government body, presided over by Sir John Barton, or whoever may fill his office at the time?—No; I would like a change of the system. I would like to say, of course, of Sir John Barton that I desire to dissociate his name from any criticism I make upon the position of "commissioner," because it may happen, having regard to some of the letters and pamphlets I have written on the subject, that in what I say I am intending to be personal: I object to the system.

601. As I understand, we are dealing with the system, not with the individual at all?—Yes.

602. Through the whole of my examination: that is what I intend as far as I am concerned, and every one else, I believe, was anxious to do so?—Yes.

603. One of your objections to the re-valuation of Dublin or Belfast is that it would increase Imperial taxation?—Yes.

604. You would prefer that at all events the principal factors in valuation should be the local bodies in Ireland?—Yes.

605. I am not going over the details that you have given. You prefer that the principal factors in valuation should be the local bodies in Ireland?—Yes.

606. Of course, we are all aware that there were no local bodies applicable until under the Local Government Act, 1898, in Ireland?—Yes.

607. The effect of a re-valuation, I think you said, would be to save the cities a considerably greater Imperial taxation. I think you said 35 per cent.; if that is so is not there a conflict between the interests of the local bodies and the Government Department?—It is a very serious conflict of interest.

608. That is what I mean—it is a very serious conflict of interest?—Very serious.

609. And is that one of your reasons for holding that the Commissioner of Valuation should not be the appellate tribunal to determine any differences that arise?—It is.

610. Now, as I understand you are against any system that would raise the aggregate value or total of valuation taken as an aggregate in the cities. Do I convey myself to you?—I would prefer that the aggregate were not increased, as it would make it very much simpler in dealing with the Imperial contribution question of taxation.

611. But you think there ought to be a means of revising particular premises so as to equalise any inequalities there might be between individuals?—Yes, practically readjustment.

612. Readjustment as contradistinguished from the alteration of the total?—Yes.

613. Now I believe public-houses form a considerable item in the total valuation of Dublin—the valuation of the public-houses?—Yes, I should think so.

614. You cannot get any idea of the values

Mr. Hemphill—continued.

of public houses?—No, I did not work out any statistics in that way.

615. Therefore, it is an important matter to see the principle on which they should be valued or re-valued?—It is a very serious question.

616. And I suppose the same observation applies to other county boroughs—Belfast, Londonderry, and Cork?—Yes.

617. As I understand, inasmuch as the effect of taking into account the goodwill and so forth did increase the valuation for Imperial purposes as well as local purposes, do you think it is unjust that the goodwill should be taken into account?—In public-houses.

618. Yes; I am speaking now of public-houses?—Oh, yes; it seems to me that to value the goodwill is encroaching on the question of income tax.

619. They already contribute to the Imperial taxation their licence duty and income tax?—Yes.

620. And death duties when the case arises, I suppose?—Yes.

621. Now is it not an unquestionable fact, or law, that personal property is not at all subject to taxation for local purposes?—Yes.

622. Except by indirect taxation for Imperial purposes?—Yes.

623. And is not the advantage conferred on the public-house by reason of the goodwill and the name—the reputation it gets for having good liquor or otherwise—is not that really in the nature of personal property?—I would say so: goodwill distinctly is.

624. And therefore should not be the subject at all of valuation for the purposes of rating?—Of rating or for Imperial taxation.

625. There is no doubt that in Scotland the controlling parties are the local bodies?—I look on it that the fact that the local body elect the Assessor, gives them an enormous moral influence if nothing else.

626. And the only way the Government comes in is that they generally employ for that purpose the Government assessor?—Yes; as I understand it they have the right to refuse to accept the Government assessor. They have the right to refuse to accept the man appointed by the local authority, but as a matter of fact they generally find that the local authority appoint the men and they accept them.

Chairman.

627. No; that is not it?—Mr. Henry's evidence I understood to be that.

628. You have taken up his evidence wrongly: you need not look for it; I know it well enough?—The local authority appoint the assessor.

629. The local authority must take the Government official; it is not that they take a man of whom the Government approves, but that they take the actual Government official, what you would call the "Surveyor of Taxes" in this country; then if they pick him the Government are bound by the valuation?—Page 25.

630. If they pick somebody else then the Government are not bound?—Practically it is the same thing.

631. I want

22 *June* 1903.]

Mr. A. S. FINGLEYER M.A., J.P.

[Continued.]

Mr. Hemphill.

631. I want to call your attention to page 25, Question 506 (it is the Lord Advocate's question): "I have no doubt about that, but what I want to get from you is this: First it is the fact, is it not, that if the local authorities choose to employ the Surveyor of Taxes as their assessor, then the Valuation Roll, as made up by him, is binding upon the Government for taxes?—That is so."

Chairman.

632. You thought the local people went into the street and appointed Mr. A.?—No.

633. And the Government said: We quite approve of him?—I have it perfectly in my mind. I may have expressed myself badly, but I knew exactly the position.

Mr. Hemphill.

634. At 510 the Lord Advocate asked: "Of course, in some of the larger cities, like, for instance, Glasgow, the work is so great that they prefer to have their own assessor?—Yes, I have read that."

635. "Yes for statistical purposes they find it very convenient to have an Assessor of their own?—If they have it why should not we?"

636. I suppose there is a Government Assessor for the purpose of Imperial taxation in Ireland?—Yes, the Surveyor of Taxes.

637. The Surveyor of Taxes; and I suppose in these large cities the same system might be adopted as in Scotland?—I would be very pleased to see a very large revision on the Scotch system in Ireland.

638. In England also it is the local authorities who have really in the different localities these various powers; that appears by the Report?—Yes, and the Report of the Committee on Local Taxation says the same thing.

639. In your objection to the present system of appeal to the Recorder's Court, is it to the system, or to the way in which it happens to be worked just at present?—In my proposal I do away with that appeal.

Chairman.

640. You have said several times you do not think him a suitable court?—That is so.

Sir James Hailett.

641. You say the time has come for revaluing both Belfast and Dublin?—That is undoubted.

642. Now you say in relation to that that it should be only for aggregation. Now am I to take it for granted that you start with a foundation of £850,000 in Dublin, that the valuer should have that before his mind, and if he finds that one district has lowered in value, and another increased in value, that one district has come to the front and another has gone to the back, he should reduce the one and increase the other; if so, how is he to regulate that in his mind,—what form is that to take? Is he to set aside the plain principle you start with, namely, letting value?—I think you are taking my answer a little too far. In the matter of re-valuation he cannot get over the letting value; therefore he would come to a deadlock if nothing more was said. I say the Imperial taxation contribution should not be increased.

Sir James Hailett—continued.

643. I want to see how you regulate that. Granted that a valuer (no matter who he is) goes to a certain street and finds that it has become a slum, that he goes to another street and finds that it has become a street of palatial residences. Is he to take those two and place a decreased value on the slum, and an increased value on the other, is he to take from the slum what it has lost, and to add to the other what it has gained?—As nearly as possible I should say he ought to do that. I see the position. You cannot get over letting value as far as I see; I admit it; but I say, that makes no matter for local rating.

644. I am afraid you have been led away in your evidence by the question put to you by the honourable member for Dublin, in which he said Belfast was overtaxed for income tax £50,000, it does not amount to 3,0000; really, the whole difference in the valuation of Belfast as regards the question of amount; how do you propose to get over that if you start with the letting value of the premises?—I would simply do the same thing with Ireland. One way out of it would be: Suppose you make your valuation say, 8,0000, as it is—we will take that as the figure—suppose the Commissioner runs it up to a 100,0000.

645. You would be paying 100,0000 for local taxation?—Yes.

646. And your 8,0000 for Imperial taxation?—For Imperial taxation; that simply means this,—that you make a differential property tax, and, mind you; this differential property tax exists in the matter of land, only it is under Schedule B and Schedule C—a small amount—I make the differential tax there come to eight-tenths. It is perfectly simple. If it is done in the case of land, it can be done certainly in the case of houses.

647. Of course you would admit the right to add new buildings?—How do you mean?

648. To your original valuation?—Undoubtedly.

649. Your 8,0000; you would add to that only new buildings?—Yes, undoubtedly; structural alterations must be kept up.

650. No; I mean actual additions in building?—New buildings altogether.

651. Yes?—Certainly.

652. Now you speak of these lists, and you want to make between rates and taxes a differentiation?—I do, undoubtedly.

653. Now, with regard to the mode of getting out the lists; you say that lists ought to be sent regularly to the local authority of all buildings proposed to be changed?—No: What I said was this: the poor-rate collector has these lists in his possession, and is dealing with them every day; and I say in the first instance it should be his business to observe any alterations that should be made; he puts those on his list, and hands them in to the local authority; the local authority have them to deal with the matter as between themselves, as the local authority, and the Commissioner as representing the Imperial interests.

654. Of course you mean these lists that the tax collector would mark for revision?—Undoubtedly.

655. Are

22 June 1903.]

Mr. A. S. FINDLATER, M.A., J.P.

[Continued.]

Sir James Haslett—continued.

653. Are you aware that that has to be done at present?—No; I am aware that it has been done in Belfast, but I am aware also that it has been done simply as an act of grace. That is what I am informed, and I know it is only done in isolated cases now; it is not done systematically, and it is not done well.

654. It is done in the past as a matter of duty, and in consequence of the expression of opinion of the judges who tried the case and who settled that principle of law?—Yes, but if that has been done it is very lately that it has been done, and it has not been a clear question of practice; I would make it compulsory.

657. You may take it from me it is done at least in Belfast?—I have it from very good authority that it has not been done systematically.

658. Oh, absolutely; but now I come to the question. Would you have the local authority—who is the taxing authority?—The rating authority?

659. Yes; to enter into the valuation and express an opinion as to what the valuation should be in its altered condition?—Undoubtedly through themselves or their assessor.

660. Then you want an assessor appointed representing the local authority?—I believe it to be necessary for revaluation; there is so much to do.

661. You would have that expression of opinion before it reaches the central authority?—That is on the one proposal; under my first proposal that would be the case. In the second proposal it would be simultaneously submitted to the surveyor of taxes, to Sir John Barton, and to the local assessor.

662. Are you aware that that was actually in practice up to 1864, and was only altered by the growing evidence given generally as to the desirability of a central authority and of depriving the local authority of the right of interference? I am surprised to hear you state it, because Sir John Barton's valuation system was started on the Act of 1852 if I rightly recollect.

663. Under Griffith's Valuation?—Yes; but it began, you will find, on the Act of 1852.

664. I refer to the original adjustment in connection with local taxation?—I will take it you are correct, but I am very much surprised.

Mr. Clancy.

665. Would you be surprised if you found that that was a time when local government was denied to Ireland?—The Act of 1852 governs the whole valuation, as far as I read it.

Sir James Haslett.

666. Now I will take it from you that you would seek that the Act should be altered in that the moment the lists were delivered and a tax struck upon those lists that they should be the foundation though an appeal were existing?—Yes.

667. How far do you mean to go?—Taking the first system the local authority sends in their idea of the valuation on the poor law collectors' lists together with any additions; the rate is then struck; and then you have the Court of Appeal,

Sir James Haslett—continued.

consisting, I suggest, of three members. How do you raise the point, Sir James?

668. My point is this (I think the Lord Advocate tried to put it before you): That you should do away entirely with the question of appeal and that the rate should be recoverable, and adjustable afterwards when the appeal was concluded?—To let the matter lie over a few years as the present law would make it is, it seems to me, a mistake. I am quite satisfied with my answer to the Lord Advocate.

669. That is what I want to be quite clear about—that is recoverable and adjustable afterwards?—Adjustable afterwards; I am afraid it will have to come to that, though it seems hard lines.

670. Can you give us any clear lines on the question of exemptions?—No, I could not; but practically I go as far as the Lord Advocate, I would stop at churches.

671. And of course you would include in "church" the Presbyterians?—The Presbyterians, I would let them off.

Mr. Hemphill.

672. Would you exempt other houses of worship?—I am almost inclined to think it ought to come to that, because it is so difficult to draw the line.

Sir James Haslett.

673. But certainly you would not exempt any place that entered into ordinary competition in commercial life?—Yes, that is a danger. It is a danger particularly in the case of hospitals where there is certain money raised.

674. Now just one word about the appeal. You would do away with the Recorder as a final Court of Appeal?—I would.

675. You say you would have ultimately the central authority?—What I said was this, that I think it is the best court of appeal you could get—the Commissioner of Valuation, the Surveyor of Taxes, and an Assessor for the Town Council. Those three men I would make a final court of appeal and do away with litigation; it is a court that any ordinary private man could go to, and consult and speak to. At the present moment the Recorder's Courts, both in Belfast and in Dublin, have not been satisfactory, and that is a matter of public notoriety and knowledge. As a matter of fact the last time I saw the income tax authorities they had sent a man from London to have practically the entire control of the question. I am glad to say I succeeded in proving the matter.

676. There is an appeal to the County Court Judge and to the Recorder?—There is an appeal distinctly.

677. Would that take away that appeal?—I do not think it is of very much value. If you have a court such as I suggest—that is, the Surveyor of Taxes, the Commissioner of Valuation, and the Assessor or Valuer for the Township, I do not see how you can have a better court?

678. You would make that final?—I would.
679. Just one word with regard to the valuation of public-houses: We had it from Glasgow
That

22 Jan. 1903.]

Mr. A. S. FINLAYSON, M.A., J.P.

[Continued.]

Sir James Huslett—continued.

that on a public-house changing hands, unless the landlord received a portion of the money on the public-house changing hands there was no extra value put upon the licence?—Yes.

680. That I think was the general principle laid down; but if he received a portion the licence was increased by reason of that portion; and if it was a lease for 10 years it would practically mean £10 or £15 more?—When there is a change in the lease I can quite understand some change being made in the valuation, but as a matter of fact it would be desperately hard on owners of public-houses now if Sir John Barton's system was carried out in Ireland. I understand the system of valuation in England, where the licence is taken into consideration, was originally started on account of the fact of the brewers, in the case of tied houses, making fictitious lettings in order to keep down the valuation, these tied houses and fictitious lettings do not exist in Ireland, and I think it is very hard on us to have to pay for the sins of our English friends.

681. Do they not exist in another form—that is, the form of a mortgage executed in favour of the particular wholesale dealer who advances the money?—No; Mr. Chairman, might I make a suggestion? The letting value of a public-house, as I understand it, in England was very often lowered by the brewer in order to get a lower valuation; in Ireland that does not exist.

Chairman.

682. I understand you to say that. That reason, honestly, does not touch the question?—It does touch the question, because it alters the valuation.

683. How do you apply it to Scotland, for instance, where we have never had tied houses at all, and where at the same time the licence is always taken as part of the value of the public-house?—My argument with regard to Scotland falls to the ground, then, if that is the case.

Sir James Huslett.

684. The illustration which you gave was of a draper and a publican: does not the analogy fall when you remember that the publican has a restricted licence?—Any man can start a draper's shop, but any man cannot start a public-house?—That is so.

685. Is there any value?—That should be paid in the form of a licence duty.

686. You do not object to raising the licence?—I do not admit that at all; but I say, if it is done, let it be clearly understood what you are taxing. You are practically, for all intents and purposes, taxing goodwill; it is taxing goodwill for local purposes.

687. Supposing I say in return, that you are taxing a restriction which is equally on trade. If it were free trade then of course the system of taxation and increased rating would fall to the ground; but, being a restricted trade, how do you propose to meet that? Do you propose to meet that by increasing, if necessary, the taxable licence?—The chemist's is equally a restricted trade; I cannot open a chemist's shop

Sir James Huslett—continued.

to-morrow even though I may employ good chemists. It is a restricted trade.

688. Oh, no?—A chemist's shop is,

689. Oh no, not at all?—I beg your pardon: any body cannot open it, you have certain rights which give you a certain monopoly.

690. Not at all. Any man who passes an examination can open a chemist's shop?—I cannot open it; therefore it is restricted.

691. You admit that a licence should be taxed in some form, but, as I gather the gist of your argument, it is that it should be taxed directly in consequence of the restriction?—It should be taxed openly: I say that it should not be a sort of municipal income tax.

Mr. Charles Douglas.

692. I just want to be quite clear about one point. You have said there is local control over all valuation in Scotland?—That it is required.

693. That in Scotland there is local control of valuation?—A local influence.

694. In what do you suppose that consists?—In the fact that the assessors are appointed by the local authority; they can refuse to appoint the Surveyor of Taxes and can appoint another assessor. As a matter of practice they do not; but the very fact of them having a say in the matter is a very important argument, and, if I recollect aright, I think Glasgow does not appoint the Surveyor of Taxes; they appoint a separate assessor of their own.

695. You would agree with me that they do not advise the assessor?—I cite that as a case in point which shows the right of the local authority to free themselves from the central Treasury representative, to put it boldly.

697. You would agree that if they do that then the decisions of that assessor are not in any way binding upon the Treasury?—Undoubtedly.

697. But you would agree also that they do not advise their own assessor in his individual decisions at all?—I should imagine the members of the local board will have an opportunity of making suggestions and calling attention.

698. You do not say that they do that?—No, I do not say that they do, because once he is appointed he is naturally independent.

699. I suggest to you that they do not interfere with his decisions?—I should say once he is appointed he is naturally independent.

700. He acts as an independent expert?—Yes, quite.

Sir John Colvill.

701. I merely want to be quite clear upon one or two points. Are you aware that the Report of the Royal Commission on Local Taxation reported against the transfer, wholly or partly, of the work of valuation from a central control to a local authority? Are you aware of that?—Yes, I am aware.

702. I only ask you if you are aware of it—that is all?—Yes; but I should like to explain that in the English Report they not; I can give you the references; it is in the English Report, Volume 3, Sections 159 and 160, and subsequently

Sir John Colomb—continued.

quently, I do not suppose it is necessary for me to read it all out, but they distinctly give the power to the local authority.

703. I am simply asking you the question as to that report of the Royal Commission. I was asking you if you are aware?—The Report of the Valuation? Pardon me for asking what document you are alluding to.

704. Local taxation I am speaking of. I had better repeat the question again in order to make it clear: I think you misunderstood it: Are you aware that in the Report on the Valuation in Ireland by the Royal Commission on Local Taxation they were against the transfer from central to local authorities of the work of valuation? I am aware of it; I am aware of the words, but I do not think they bear that meaning. The words are distinctly that no transfer is at present desirable; and then they go on to say—if you take the last paragraph of their Report on page 5—

705. I am not dealing with that paragraph. I am dealing with something else. I merely ask you that question. At all events you do not agree with it?—I agree with the Report—this Report that I hold in my hand—the same one you are alluding to.

706. Are you aware that in that same Report they stated that in dealing with Great Britain they favoured the "making valuation a centralised and expert function"? Are you aware of that fact?—I am. I am aware that they endeavoured to make the geographical boundary as large as possible.

707. Then you disagree with that portion of the Report?—I do not. I do not see where the contradiction comes.

708. You stated, as I understood, as a matter of fact that the work of valuation in Ireland was in arrears?—Undoubtedly.

709. Do you attribute that accumulation of arrears to administrative short-comings or to legislative defects?—Both.

710. Both; and which do you consider is the greater contributor to that result?—I would put it down very equally. The Valuation Acts were very defective and very obscure.

711. Are there any defects in the administration?—There are some undoubtedly, but I think they are things that can be got right as it is.

712. I understood you to say that you would have an assessor or valuator to supersede the central authority?—No, I would not. I said to act along with them.

713. To act along with them?—Yes.

714. But an assessor or valuator to make the

Sir John Colomb—continued.

local valuation?—My first scheme was that the lists as prepared by the local authority should be submitted to the Commissioner of Valuation, and he would make his valuation, and if there was any discrepancy between him and the local authority, and it went to appeal, that a court of two with an umpire (call it a court of three, if you like) would then decide that question; but I object to the appeal from Sir John Barton to Sir John Barton.

715. Now I ask you—I did not quite gather—who would appoint this local valuer or assessor?—The local authority.

716. The local authority?—The same as in England.

717. And, broadly speaking, your recommendation is—and your opinion—that we should differentiate between valuation for local purposes and valuation for Imperial purposes; is that what you mean?—I should differentiate so that the contribution for Imperial taxation—

718. I am not talking about taxation, I am talking about valuation. Is the Committee to understand that your proposal is to differentiate between valuation for local purposes and valuation for Imperial purposes?—Certainly not, the thing would be absurd.

Mr. Hemphill.

719. Now you can explain your answer?—If you fix your valuation on the letting value you cannot have two valuations.

Chairman.

720. I only want to ask you one question which is this: Would you take, assume, in Belfast (which is a town you know) two shop sites of absolutely equal merit—I mean for accessibility—say at two corners of the same street—nothing to choose between them—I will assume both to be in the hands of a landlord but let to a tenant—I mean belonging to a landlord but let to a tenant—let me assume that the one tenant is a draper and the other is a publican and that the premises are licensed; in your practical experience in Belfast would those two shops go at the same rent, or would the landlord get more rent for the licensed premises than he would for the other?—I think he would get more rent for the public-house.

721. Then in your view if that public-house is valued at the rent which the landlord actually gets for it—is that taxing the goodwill of the publican?—It is, to a large extent.

MR. ROBERT GARDNER, J.P., called in; and Examined.

Chairman.

722. You are the senior member of a firm of accountants trading as Messrs. Craig, Gardner and Co.?—Yes.

Chairman—continued.

723. And you are one of the leading firms of accountants in Ireland, your head office being in Dublin; and I believe you have branches in London.

22 *June* 1903.]

Mr R. GARDNER, J.P.

[Continued.]

Chairman—continued.

London and Belfast, and agencies in various parts of the three Kingdoms; and you have had experience as an accountant for over forty years?—Yes.

724. You were asked to come to give evidence here because it had occurred to certain persons that your evidence would be useful in view of the fact that there is a proposal before the Committee to add something in the nature of the value, or part of the value, of the licence of licensed premises in valuation?—Yes, to tax the profits; that is the only reason possible.

725. You have come to tell us that in your view in Ireland that there is nothing in the profits accruing from the carrying on of the licensed trade to justify exceptional treatment?—That is so.

726. I am putting your view fairly, am I not?—That is so.

727. On the contrary, you think the profits in many other businesses are greater?—Greater in some cases.

728. You have the opportunity of course, as an accountant, of practically seeing the balance sheets of many sorts of firms and, I suppose, of inspecting their books?—Yes.

729. In order to qualify yourself to give this evidence you went carefully through accounts to which you had access?—Yes.

730. Classifying the firms according to their various names?—Yes.

731. Now, taking in tabular form, just the firms whose affairs came before you, I take this table: Drapers' average profits, $8\frac{1}{2}$ per cent.?—Yes.

732. Is that "per cent." upon the capital put into the business?—Yes.

733. Cabinet Makers, $9\frac{1}{2}$; Ironmongers, $9\frac{1}{2}$; Iron Founders, 19; Timber Merchants, $30\frac{1}{2}$; Coal Merchants, 7; Carriage Builders, $22\frac{1}{2}$; Manure Merchants, $6\frac{1}{2}$; Seed Merchants, 5; Corn Merchants, 18; Chemists, 82; Millsters, 13; Bakers, 10; Confectioners, 51; Printers and Paper Merchants, 8; Mineral Water Manufacturers 10; Bottle Manufacturers, $14\frac{1}{2}$; Umbrella Manufacturers, 15; Cigar Merchants, $16\frac{1}{2}$; Tea Merchants, $13\frac{1}{2}$; Wine Merchants, 7; Brewers, $6\frac{1}{2}$?—That is the net profits you are speaking of now? that is not the gross profits by any means.

734. I assume that all these are net profits?—All net profits.

735. Hotel proprietors 4; publicans, $8\frac{1}{2}$?—That would be a large "per centage" of profit if every brewer in Dublin (save one) went on net profit.

Mr. Charles Douglas.

736. How many cases are these figures based on?—I anticipated that question, and I have brought a list of cases.

Mr. ALDERMAN JOHN MCCORMACK called in; and Examined.

Chairman.

747. You are an Alderman of Belfast?—Yes.
748. And Chairman of the Law Committee?—Yes.
0.10

Chairman.

737. We do not want to see it really; the last thing we want to do is to pry into other people's affairs, but could you give an idea of how many numbers these are based on?—Yes, certainly. The Drapers are 10; the Ironmongers 5; the Manure Merchants, 2; Seed Merchants, 2; Printers, 3; Wine Merchants, 6 and so on.

738. We see the sort of number of figures?—Yes.

739. I suppose it is only the more prosperous and better class that have their accounts audited at all?—That will apply to both publicans and others; that will apply undoubtedly.

Mr. Hemphill.

740. Are they all businesses in Dublin, or does it apply generally?—These are all businesses in Dublin, and the average of publicans is $8\frac{1}{2}$ per cent.

Mr. Goulding.

741. Are these firms or private businesses?—They are partly one and partly the other; some of them are companies, some of them are partnerships, and others are individuals.

742. Private individuals?—Yes; and they are mostly clients of our own.

Mr. Hemphill.

743. These are accounts you have audited?—These are accounts we have audited. I do not want to be tiresome, my Lord Advocate; the only object or reason for my presence—or I should not have been present at all—is that Sir John Barton in his answers 1746 and 1747 says this: That he increased the valuation of the premises by reason of half of the value of the goodwill, and he gets at the goodwill by the profits. Now the profits are not greater—

Chairman.

744. I quite understand. In your accounts do you come across the rents that are paid in these businesses?—Oh, yes.

745. The rents that are paid where the premises do not belong to the trader, but belong to the landlord?—Yes.

746. Is it in accordance with your experience that the rent that a public-house which has got a licence would fetch is more than the rent which the same place would fetch if it was not a public-house and had not a licence?—Certainly, but if the landlord possesses both the house and the licence, of course that house will "let" for a higher rent than another house which is unlicensed, but then the tenant is paying a rent for the house and a rent for the licence.

Chairman—continued.

749. Have you any fault to find with the present valuation system?—As a system I think that

E

22 June 1903.]

Mr A. J. McCORMICK.

[Continued.]

Chairman—continued.

Chairman—continued.

that the initial stage is properly worked. I am entirely in favour of an impartial authority because I think that prevents anything in the nature of gerrymandering by any social influence being brought to bear that in my opinion must inevitably result where it is left in the hands purely of a local authority; but as to the after stages. I think that the right of appeal,—or rather of procedure in respect of appeal,—should be fundamentally altered.

750. From what it is at present?—From what it is at present.

751. We know, of course, that at present there is an appeal from the first valuation by the Department to Sir John Burton himself; that of course, it goes without saying is really a reconsideration, and not an appeal in the ordinary sense of the word?—I would not abolish that appeal because I think in many cases that appeal probably avoids litigation; there may be some clerical errors, or there may be some misunderstanding which could be rectified without litigation in regard to particular premises—that, I think, ought to be retained.

752. In point of fact, I suppose you agree with me that in the proper sense of the word it is really reconsideration and not an appeal?—It is really reconsideration.—Yes.

753. What would you do next after that?—The next procedure I would adopt would be to alter the Court of Appeal. I think at the present time (I speak particularly of Belfast, as I am more conversant with it) the original appeal to the Recorder is objectionable in many points of view. The Recorder is a gentleman who acts as chairman of Quarter Sessions for the county of Antrim; he is also Recorder of Belfast, and he is Judge of the local Court of Bankruptcy. He is absolutely over-weighted with work, and I do not think he has either the time or the opportunity for hearing the large number of appeals that have arisen for example out of the recent Belfast revaluation. What I would suggest, Sir, is this: following more or less principles that were formerly observed under old Acts that have been repealed, I would be inclined to appoint a practising barrister of considerable standing and two local gentlemen with local knowledge and trained intelligence acting as his assessors. I think this would give satisfaction to the citizens, at all events in Belfast, and I think would also ensure a more expeditious hearing of the appeal.

754. Would you have any further appeal from them, or stop it there?—That should be a final appeal, except in regard to questions of law.

755. Now I will just put one little difficulty about that: you see at present, of course, the Government are bound by the valuations, being made by their own people. Of course if you carried out your view you would then practically put in the hands of the two local assessors, with that the barrister (being a technical question he would be bound to depend a good deal, I think, upon what the local assessors said) the power of practically overturning the Government Department?—I do not think it follows, for example, that the local assessors might themselves agree in their view. The barrister would then be there to act in the

nature of an independent authority, and would be able with the one assessor to turn over the opinion of the other assessor. I suggest that the two local assessors should be taken on account of their local knowledge of the town. If the appointment were left in the hands of the local authority, I think they would take care to appoint men of the first eminence.

756. And of course, to be fair to you, you mean, do not you, that they would act as assessors in the proper sense of the word?—In the proper sense of the word they would act as assessors.

757. That is to say they would not have a vote; the barrister would decide?—I would go a stage further and give them a vote. What I mean by the word "assessor" is that they would assist him in regard to their local knowledge and also by their technical knowledge of valuations.

758. You would make them members of the Court then?—I would make them members of the Court.

759. I beg your pardon. I thought you meant the other way—I suggest the practising barrister as a gentleman with knowledge of evidence and how it is applied, and that he could largely assist them.

760. Have you anything to say about the desirability of all the revaluation being done at once, so to speak?—Do you mean the revaluation of the entire country, Sir?

761. No; I mean this. I see in your proof that you think it is not fair that the revaluation should be done piece meal?—Yes, I think that most objectionable. For example, if I may illustrate that by a case that has arisen, I think it is unfair to Belfast, and to the merchants of Belfast, that that city should be re-valued as distinct from the rest of Ireland; it has given rise to two objections—in regard to the matter of income tax—or rather property tax; it places them on a different footing I take it from merchants in Dublin or Cork or Galway or Londonderry. In regard to the question of public-houses, that has been so much debated,—it places the local publicans of Belfast on a different footing.

762. That I think is obvious. Can you suggest any remedy,—because of course as Rome was not built in a day you could not revalue Belfast and Dublin and every place at the same time?—I think the same principle ought to be observed in respect to re-valuation now as I understand was observed in the case of Griffith's valuation; the entire country was revalued before the Lists came into operation. I think there is ample power under the existing Acts to revise annually and thereby remove existing inequalities in the meantime.

763. Of course a revaluation of the whole country would necessarily be long; it would take time would it not?—In the meantime inequalities can be removed under the existing power of revision if it is properly exercised and enforced.

764. I will ask you this: Do you think the time has come for the necessity of a re-valuation in the towns?—I am inclined to think that there is no urgent necessity. I think that the re-valuation

22 June 1906.]

Mr. A. J. McCORMICK.

[Continued.]

Chairman—continued.

valuation of Belfast (if I may use that as an illustration of my view) arose rather out of a misconception as to the powers contained in existing Acts; in other words, while I admit that there were irregularities—gross irregularities—in many parts of Belfast, I think they could have been amended under the power of annual revision. Had that been done re-valuation was wholly unnecessary. Perhaps, Sir, you would allow me to explain in regard to the power of revision. A very extraordinary thing was occurring yearly. If a ratepayer thought his property was too highly valued he had only to apply to Sir John Barton and he would make the revision; but while he could make an application of that kind and have his property revised where he thought it was too high there was absolutely no list at all sent in where the properties were too low.

765. You would approve I suppose really of the Scotch system in that way—that the lists should be gone over every year, and that you should not have to wait as you do now until attention is drawn to a particular property?—I approve of the Irish system, if the Act were properly construed.

766. I mean as it has been construed in practice?—I think the rate collector has absolute power, and not only that but that a private individual has power, under the Act to send in any case which he thinks is undervalued.

Mr. Henniphill.

767 Any ratepayer?—Any ratepayer.

Chairman.

768 What is your view about the exemptions?—I think at the present time the law is most unsatisfactory in regard to charitable and public institutions. I do not know whether I need recall to you the action or not dealing with exemptions.

769 No, I think we know about that?—The words are exceedingly wide and elastic in their terms.

770 And we know there have been a great many instances?—I should say there is a very large portion of property in Belfast that escapes taxation that, in my opinion, ought to be taxed; and it strikes me very forcibly, if you take any of those places—a charitable institution or even a church for that matter—if any injury should occur to them they can immediately make a claim against the local authority for malicious injury; on the one hand they escape taxation; on the other hand they can come upon the Local Authority for the purpose of being reimbursed in the event of suffering any loss. What I refer to particularly is the fact that in many instances in Belfast there are institutions of a semi-charitable or semi-private character, I do not like to be invidious by naming any particular ones.

771. No, we quite understand?—For instance, semi-charitable workshops, and in particular numerous religious institutions. I think it is very questionable whether they should come within the terms of the Act; the terms of the Act are so wide and elastic that it is very difficult for the Local Authority to say exactly.

G 10.

Chairman—continued.

772 Have you any suggestion that you would like to make assuming that you had a clean slate?—If I had a clean slate I should give no exemptions whatever.

Mr. Henniphill.

773 Not even to houses of worship?—Not even to houses of worship or schools. They receive the same protection as any other institution or building, and have the power to claim against the Local Authority in the event of any loss or damage occurring to them.

Chairman.

774. It has been suggested by several witnesses that there should be some association of the Local Authority with the valuation tribunal. Have you anything to say about that?—At what stage, Mr. Chairman.

775. Well, various witnesses have suggested various stages, but I notice that in your suggestion, of course, the local authority as such has nothing to do with it?—The local authority, in my opinion, ought to have nothing to do with it in its initial stages; but for the purpose of giving satisfaction I would have the Court of Appeal that I have already indicated established.

776. Yes, but then still your Court of Appeal is not the local authority as such?—Oh no, Sir. Of course, I think the position of the local authority at the present time is a somewhat anomalous one. They are called upon by one of the Acts to express an opinion, but it is not stated in the Act whether that opinion is to be of a binding character, and as I understand from a recent decision of Chief Baron Flesher in Ireland, it would not be of a binding character.

777. I was not so much referring to the law as it is, but as it ought to be?—I think that the opinion of the local authority ought to receive considerable attention. I think it a valuable assistance to the valuation. I find in going through these various Acts that at one stage of the history of the question the local authority could have absolutely withheld the lists when it came into them; it was not binding upon them to send them forward at all.

Mr. Lough.

778. Only a question on that last point? Do you think the local authorities should do this work of valuation themselves in Ireland?—No, I think for the purpose of having an impartial return and preventing any element of gerrymandering or anything of that kind the initial stage should be carried out as at present. I think Sir John Barton, or whoever acted in his place, ought to appoint local men as far as possible for the purpose of making his valuations in the first instance.

Mr. Henniphill.

779 If you did not exempt houses of worship from taxation who would you tax?—That is exactly where the difficulty arises. The words of the Act are: "Institutions of a charitable character or used for educational or scientific purposes." I know as a matter of fact an instance in Belfast where there is a circulating

F 2

library

22 June 1903.]

Mr. A. J. McCormick.

[Continued]

Mr. Hemphill—continued.

library, all the members meet together and pay their subscriptions and they claim to come under that heading.

790. Your opinion is that there should not be any exemptions?—I think it would simplify matters very much and would really work out satisfactorily.

791. You say that you would recommend a special barrister appointed for the purpose of re-valuation with two assessors—who will appoint the two local assessors?—The local authority.

792. That is the Town Council?—Yes, the Town Council.

793. Would you think it a better course if the one assessor were appointed by the Local Authority and the other represented the Government—the Income-tax collector or some individual assessor of that kind?—I think not. I think the Government should have the right to appoint the practising barrister I suggest.

794. But the barrister would have no political feeling in the matter, nor should have no political feeling in it.

795. The assessor might be influenced, you think. However, you prefer your own idea.—Yes, I think that would be better.

Sir James Huxlett.

796. Are you wedded to that item that is put before you—the two parts, namely, Government for Imperial Taxation and Local Authority for the rating: are you wedded to that, or would you agree that there should be some representation of both sides?—I do not look upon it as a case of antagonism between the Local Authority and the Government. The Local Authority is interested in having the matter carried out equitably and I do not suppose the Government would want anything more. However, I am not absolutely wedded to it: it is a mere expression of opinion.

797. But you are wedded to the suggestion of a barrister on the ground that he would have a knowledge of legal procedure?—I think his legal knowledge and method of ascertaining evidence and applying it would be of very great service to the assessors.

Mr. Hemphill.

798. Who would pay the barrister?—I should say the Government would pay the barrister.

Mr. Charles Craig.

799. Would these local gentlemen be permanent officials whom you would associate with the barrister?—I think they should be appointed from time to time.

790. As necessity arises?—As necessity arises.

Sir James Huxlett.

791. Would you make it a condition that the two lay members should be members of the Council?—I think probably that would happen; as the local authority would have the power to appoint, I should think they would make the selection from their own members; if any other person was more suitable, I do not suppose they would be adverse to appointing

Sir James Huxlett—continued.

him. I should like to point out, Mr. Chairman that in regard to the question of revaluation, I gather that an opinion has been expressed that it might be put upon the same footing as the question of revision has been put under the Local Government Act: that is to say, as I take it, that the rate should be struck upon the new revaluation, when once made with a refund afterwards if there were any reduction on the valuation in particular cases. In my opinion that would result in most disastrous consequences. I think the existing law is infinitely preferable. I think I can illustrate that to your satisfaction. Take the case of Belfast. There has been between 300,000*l.* and 400,000*l.* added to the revaluation of the city. Suppose the rate had been struck upon that, assume that the valuation would have been reduced on appeal by a 100,000*l.*, assume also that it would take a period of three years to go through all those appeals: in the course of those three years certain parties would have been paying upon that 100,000*l.* a year more than they ought to; at the end of three years they would have paid, say, 100,000*l.* taxation too much; of that amount they would be entitled to a refund.

Chairman.

792. No, they would have paid tax, you mean, on that 100,000*l.* You said 100,000*l.* of taxes?—No, Sir; in the course of three years they would have paid 100,000*l.* on the 100,000*l.* a year.

793. I may have misunderstood you; the figures you were giving, as I understood, were the figures of the valuation?—Yes.

794. If your valuation is a 1,000*l.* a year, say, that does not mean that your tax is 1,000*l.* a year?—I have not conveyed my meaning. In Belfast the amount added on the re-valuation of the city was upwards of 300,000*l.*

795. I quite understand that?—I am assuming that on appeal that was reduced by 100,000*l.* and assuming also that it took three years to go through all appeals and the various adjustments; certain taxpayers would be paying on a valuation of a hundred thousand pounds per year more than they ought to; at the expiration of three years they would have paid upon 300,000*l.* now taking the taxation as being about one-third—6*s.* 8*d.* in the *£* (I merely take that as an illustration) they would have paid in round numbers a hundred thousand pounds in those three years more than they ought to have paid, of which they would be entitled to get a refund. The effect of that would be that a special rate would have to be struck for the purpose of making that refund; and the injustice there would be that that special rate would fall upon those very people who had paid the tax (upon that hundred thousand pounds on which the rate would have been struck) for the purpose of making a refund of that money, so that it would be most disastrous to them.

796. That is quite in accordance with what you said in your evidence in chief originally when you answered me that you thought the effect of the re-valuation ought not to come into force until the whole thing was done?—That is so. The

answer

22 June 1903.]

Mr. A. J. MCCORMACK.

[Continued.]

Chairman—continued.

answer I gave in my examination-in-chief was to the effect that I thought the re-valuation of the entire country should take place at the same time.

Mr. Henniphill.

797. When you are talking of the re-valuation of the entire country you are dealing only with city boroughs, was it not at the instance of Belfast itself that the re-valuation took place there?—That is quite true; I think it was un-

Mr. Henniphill—continued.

doubtedly because of a misapprehension in regard to the power that the local authority had to send in the lists.

798. Supposing the other boroughs do not want re-valuation, why should they be drawn into the net into which Belfast drew itself?—I think in that case the re-valuation of Belfast should be entirely suspended because it puts them on a different footing from other boroughs and would result in an injustice to Belfast.

Wednesday, 24th June 1903.

MEMBERS PRESENT:

The Lord Advocate.
Mr. Clancy.
Mr. Charles Craig.

Sir James Haslett.
Mr. Hemphill.
Mr. McKillop.

THE LORD ADVOCATE IN THE CHAIR

Mr. Alderman JOHN MCCORMACK, re-called; further Examined.

Chairman.

Chairman—continued.

799. Will you just tell us what you want to say in addition to what you have already said?—There was a point I omitted, Sir, that the Corporation of Belfast hold very strong views upon—that is in regard to the basis of the valuation. The Committee over which I presided, and whose deliberations were afterwards confirmed by the Corporation, were strongly of the opinion that a more liberal allowance ought to be made by the valuator in making his valuation than we think he does make at the present time. It is very difficult, of course, to fix an exact figure, but we understand that the general figure that is allowed at the present time by the valuator very seldom exceeds 10 per cent. We think it should greatly exceed that. The Corporation is also very strong on the view that a low valuation is more conducive to the best interests of the city than a high one—that a high valuation very often produces very deceptive results, inasmuch as what may appear to be a low rate of taxation is in reality a high rate of taxation if the valuation is a high one. We also think that the valuator ought to place at the disposal of the ratepayer his figures. We think that he ought to show what amount he has actually allowed for the various items, such as insurance and repairs.

800. Is that all you want to say?—That was the basis.

801. I quite understand that the deductions are the deductions allowed under the words of the Act: "The probable average annual cost of repairs and insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state."?—Yes.

802. That is the amount?—Yes.

803. Now, so far as the valuator showing the figures is concerned, does it not occur to you that if he actually had to show figures in every case that would be productive of a great deal of litigation and trouble?—It strikes me in the opposite light. I think it would rather tend to avoid litigation, because the ratepayer would see at once whether he had been allowed what was fair and reasonable, and if it were fair and reasonable (he would be advised) he would probably see that it was no use his going further in the matter. If, on the other hand, it was unfair, it would be quite right then that he should proceed to have

the matter adjusted; but at the present time it is so exceedingly vague that it is, in fact, impossible to ascertain what exactly has been done by the valuator; and I rather think it does encourage litigation, instead of discouraging it.

Mr. Clancy.

804. Are you speaking of the last valuation of Belfast?—I am speaking on general principles; but what I am saying is arising out of the last revaluation of Belfast; it is owing to that that this question has been particularly forced home upon the Corporation.

Chairman.

805. But you are speaking upon general principles?—I am speaking upon general principles, Sir; but undoubtedly the last revaluation (in our opinion, at all events) illustrates what I am now saying, inasmuch as we think that the revaluation has been upon a much higher scale than the previous valuation of the country.

Mr. Clancy.

806. And you complain, do you, that you have no knowledge of how that valuation is arrived at?—Yes, we think it ought to be made much clearer, the way the figures are arrived at.

807. May I ask: Do you approve of the practice which has been adopted in Belfast for the first time, of adding to the valuation of houses something for the licence?—As a public-house?

808. Yes?—Well, I have never been able to appreciate the reasons of Sir John Barton for doing so. As I understand, the licence is already the subject of taxation—that is to say, there is a sum paid for it—and it would occur to me that if that sum was insufficient it might be increased; but I do not quite understand why the licence should be taken as part of the valuation of a rotatable tenement or hereditament, which are, I think, the words of the Act.

809. Have you seen a paper produced to, or given in to, the Committee by Sir John Barton, showing what has been put on for the licence in the new valuation?—Yes, I am aware he has put on a substantial sum. I understand that that is the first time that principle has been introduced into valuations in Ireland.

810. Do

24 June 1903.]

Mr. Ablettman J. McCORMICK.

[Continued.]

Mr. Clancy—continued.

810. Do you think there is any injustice in it?—Apart from the abstract question, it is a manifest injustice, I should say, that a publican in Belfast should be put upon a different footing from a publican in other parts of the country.

811. Do you think it is an injustice in itself to tax, for the first time, a man who has bought his property under other conditions?—My view is that it arises from a confusion of thought. The licence is a subject of taxation at the present time, and, in my opinion, ought not to be valued for the purposes of the rateable tenement or hereditament.

Mr. Hemphill.

812. You say a more liberal allowance ought to be made by the valuator?—Yes.

813. Who do you mean by "the valuator" there?—Sir John Barton.

814. What allowance is made at present?—I understand that it seldom exceeds 10 per cent., and I have cases in my mind's eye at the present time where 10 per cent. is wholly insufficient, even in the case of new property.

815. Is it 10 per cent. on the valuation?—I understand he takes the rent as the basis, and allows for the purpose of repairs 10 per cent. off that.

816. Is that what you say a more liberal allowance should be made for?—Yes, a more liberal allowance. In the case of house property I do not say there should be so much as one-third allowed off—I do not suggest that. You could have a fixed sum, but I think it should certainly commence with a much more liberal allowance than 10 per cent. One desirable thing that would be attained by it is that the valuation generally would be on a lower scale, and more in conformity with the valuation of the adjoining parts of Ireland.

817. Would there be any practical difficulty in carrying out your view that the ratepayer should see the figures?—I can see absolutely none. There must be some figures in the hands of the valuator for the purpose of guiding him, and all I ask is mere publication.

Mr. Charles Craig.

818. As I understand you, Sir John Barton would only have to give those figures when they were asked for. You would not suggest that he should supply them when making the new valuation?—I think they should be available; that is to say, if a ratepayer wanted to see them, he should be able to walk into some public office to see them.

819. That he should be able to look them up in a book, you mean?—Yes.

Mr. Clancy.

820. Might it be equally advisable and desirable that any other ratepayer should see them?—Quite so. The power is given to any ratepayer, I think, to challenge the valuation of another ratepayer.

821. That is a safeguard, is it not?—Yes.

Mr. Hemphill.

822. Your idea would be to have a book kept, to which any ratepayer might refer?—Quite so.

Sir James Hadlett.

823. Is there any form that you could suggest as an amendment to an Act of Parliament, or could you put it into an Act of Parliament, or is it only a kind of guidance by general instruction, or is there any way you could suggest to differentiate between new buildings and old buildings?—I am clear that in the case of new buildings and old buildings there certainly would be a certain latitude allowed to the valuator. All I contend for is that, while I could not fix a sliding scale, he should make a liberal allowance to begin with, and that the allowance should be subject to publication.

Chairman.

824. Of course, so far as saying he ought to make a liberal allowance is concerned, that must necessarily be a sort of pious opinion. You could not put that in an Act of Parliament, could you?—Well, it is a very difficult matter, I admit at once. I do not say that the allowance should be 10 per cent., 15 per cent., or 20 per cent., but I think that something should be inserted in an Act of Parliament to indicate what the intention was.

825. May I stop you for a moment? The Act of Parliament, as it exists at present, thought it indicated that by saying, "necessary" (which agrees with all the words that precede it) "to maintain the hereditament in its actual state." That was the criterion it gave?—Yes. One very often arrives at their opinions by personal illustrations. As a personal matter, I can instance a case where a house was let for a matter of 50*l.* a year; the valuator fixed the valuation at 55*l.* (that is about 10 per cent.); as a matter of fact, 40*l.* was paid for the papering and repairing of that house, and there are the other incidental expenses that occur from time to time. In that case the landlord will nominally receive 50*l.* a year, while he is in reality receiving 50*l.* He does not in reality receive 50*l.* if you take it over, say, a quinquennial period. Besides, I do not see that there is any injustice done if there is a liberal allowance made to every ratepayer in the matter of his valuation.

826. It is quite obvious that the actual cost of repairs must vary very, very much, according to the state of the property?—I quite admit that on the older property it would probably have to be more.

827. Now as to this idea of giving the figures. Would it not be a very large order to really practically have another column in the whole of the valuation? Of course, it would have to be three columns. It would be the original rent fixed, either the actual or the hypothetical; then it would be the cost of repairs and the cost of insurance?—It would not strike me as a very difficult matter, or a costly matter. As a matter of fact, if the valuator is challenged and brought into court, he is obliged there to disclose how he arrived at his valuation.

828. Yes, he is. It has never been done anywhere else, so far as I know. If you printed your valuation rolls, I think you would find it would make an enormous addition to the cost?—I would see no objection to that.

829. I think if you printed it, it would mean an

24 June 1903.]

Mr. Alderman J. McCORMICK.

[Continued.]

Chairman—continued.

an enormous addition to the cost?—It would mean an extra column, I take it.

Mr. Hemphill.

830. I suppose it is only by an average that he could come at the percentage of allowance?—Oh, yes; it is impossible for him, I am sure, to arrive at it with scientific accuracy.

Sir James Hadlett.

831. Practically, we are all very anxious to see in what mode a change could be adopted. I do not think there is much difficulty where premises are let: there you arrive at the rent at once; but suppose you take premises that a man has built and that he occupies. Sir John Barton takes the value of the ground; he takes the supposed amount of the building, and he bases the rent upon that; would you want all those figures?—No. What I mean is this: He takes the rent as a basis; in the event of the landlord paying the taxes, he makes a deduction for the taxes; he makes a further deduction, according to the Act of Parliament, for repairs and maintenance generally. I think that he should set out in a column the actual amount that he has allowed for the purpose of maintenance and repairs.

832. Maintenance and repairs?—Yes. I think the Act of Parliament ought to be read in this way: as I understand it, it is not the nominal rent, but the actual rent the landlord receives that ought to form the basis of valuation; in other words, the nominal rent may be 60*l.*, whereas the actual rent received may not be more than 50*l.*

Chairman.

833. Just one question. You were asked about the licence; I think there has been a little misunderstanding about how far a licence is taxed. I will put the same question to you that I have put to other witnesses. Will you assume two houses in a perfectly identical position—we will take them as being situate at the corner of a street—no difference, I mean, in suitability of position between the one and the other, and will you assume that they belong to the same landlord, that one of them is let to a draper and the other to a publican, there being a licence connected with the premises. As a matter of fact, will the landlord get more rent from the publican than he gets from the draper?—Do you assume in the question that the landlord is the owner of the licence?

834. I do not understand the idea of the landlord being the owner of the licence; it is the premises that are licensed, not the person?—No, Sir; in Ireland it is the person who is licensed, but his licence is confined to a particular premises.

835. Exactly. That is the same thing—the same thing in every way?—There is this difference between the premises being licensed and the person being licensed: If it were the premises, any person could go in and act upon the licence.

836. I do not want to discuss it, and we certainly do not want to be at cross purposes. Of course, the licence, as it exists, is a licence to A

Chairman—continued.

to sell in the premises of B; it cannot be in any other form?—No other person can act upon the licence.

837. No other person can act upon the licence. I am putting the case of two houses; one is occupied by a draper, the other is occupied by a tenant publican, and the licence, of course, is in the ordinary form, to the publican, to carry on the business of a publican in these premises. As a matter of fact, does not the landlord get more rent for those premises than he does for the draper's premises?—My answer to that would be that in the event of the landlord owning the licence, or having the licence in his name, and also being the owner of the premises, if he put those premises up for the highest rent obtainable he would unquestionably get a higher rent for them. On the other hand, if the licensee was in the name of the tenant, and the landlord took advantage of any adventitious circumstance, such as the expiration of the lease or of a new tenant coming in, and his acceptance of that new tenant being necessary—if he took advantage of that, and insisted upon an increased rent, I should say that it was a plundering of the outgoing tenant: in other words, that he was diminishing the goodwill of that licence to the extent of the increase of the rent that he insisted upon.

838. That depends upon the assumption of what will happen afterwards to the licence. I am taking the simple case—and you have answered me quite frankly—that the landlord would get more rent from the person who occupied the licensed premises than he would from the person who occupied the unlicensed premises?—Yes. What I mean to convey is that he gets a higher rent for the premises, plus the licence.

839. Quite. We are both at one about that. Now, do you see any reason why that should not be taxed as a hereditament?—The way it strikes me, Sir, is that it stands on very much the same footing as the case of a furnished house, or the case of a solicitor who has sold his practice, or of a doctor who has sold his practice; any person coming in as a tenant under those circumstances pays a large sum of money; the house is more valuable to him because of the practice, which, like the licence, would remain; he has to carry on his trade there; but I have never heard of that being a reason for increasing the valuation.

840. I do not want to argue it, but I never heard of a house fetching more rent either because it was let to a solicitor or because it was let to a doctor?—I have known cases of very large sums of money being paid for a doctor's practice or a solicitor's practice.

841. That is a different thing?—The money was paid for the right to take up the practice attaching to that residence.

842. That is a different thing. The point is what you would get for the house, the rent which it would command. However, you are aware, I suppose, that public-house rents have been treated in this way in both England and Scotland for a long time?—I understood it was the subject of contention; I do not know whether the principle has been accepted or not.

24 June 1903.

Mr. E. WAKEFIELD PIM, J.P., called; and Examined.

Chairman.

843. You are a J.P. for the city of Belfast, I think?—I am.

844. And you were Chairman of the Belfast Water Commissioners for the years 1899, 1900, and 1901?—I was.

845. And you now carry on a large retail business in High Street, a central position in the city of Belfast?—I do.

846. What business; it is not stated in your proof?—I am a grocer.

847. A licensed grocer?—I have a licence as well.

848. You were Chairman of the Water Commissioners, but you do not seem to have been a member of the Corporation?—No, I am not. The Water Commissioners are a separate body.

849. Quite so. Now, in your view, prior to the recent revaluation (which is still in progress, so to speak), was the valuation in Belfast in an anomalous condition?—There is no doubt of that—that some places were undervalued, and then, when a place was built, or any structural alteration made, of course a new valuation was taken, but then the revaluation that created such a furor in Belfast came on.

850. Do not let us pass to that for a moment, please. I understand you to say that prior to the revaluation there is no doubt that the existing valuation lists were anomalous?—They were, undoubtedly.

851. I quite understand you think that the particular reason of that anomaly was that new values had only been fixed where there were structural alterations?—Just so.

852. Whereas the other places had been left alone?—Just so.

853. Therefore, of course, a change of valuation which happened from other causes than a structural alteration was given no effect to; that is practically what it comes to?—Just so.

854. The Corporation of Belfast, I suppose, feeling that, decided to take advantage of the Local Government Act, 1898, and ask for a revaluation of the whole city?—They did.

855. That is the revaluation that is pending?—That is the revaluation that is pending. May I read the resolution passed by the Council when the revaluation lists came out?

856. Well, you may if you like; I do not know that it has much to do with the business?—"That, in asking for a revaluation of the city, this Council" (and this was the Town Council) "did not contemplate other than a readjustment of valuations so as to place the older properties and valuations on a similar basis with those of more recent date: that it considers the allowance for annual upkeep insufficient, and that, if present valuation be persisted in, it will operate injuriously upon the citizens, and will retard the development of the city." Then it was resolved, "That a copy of this resolution be sent to the Commissioner of Valuation, and that he be requested to arrange" (I might come to this afterwards, perhaps) "that all parties appealing shall be heard by him in the Town Hall, and every

Chairman—continued.

facility given for appellants giving evidence, and expense of appeals be thereby reduced to a minimum."

Mr. Hemphill.

857. What is the date of that?—That was, I think, in 1901; it was after the revaluation came out, I think.

Chairman.

858. Now, I should like to explain this to you: Of course, I have already ruled that we are not going here into any question of the justice or injustice of particular valuations in the revaluation of Belfast. We all know—it is common knowledge among all of us—that the effect of the revaluation has been to raise the total valuation of the city a considerable amount, and we quite understand that people object to that; but I do not wish to go into that question, you understand. I have ruled it as not being before this Committee. What I do want to ask you is this: So far as the method of revaluation is concerned, have you any objections to the present practice, and what would your suggestions be for such alteration of the law as would make a new practice?—I think that the present mode of taking the valuation—that is, taking what is called the letting value—is the fairest thing that can be done, if it is taken on a fair basis; and then take off the expenses.

859. May I read you the old Clause in the Act? That Clause is: "The valuation" is "to be the net annual value, that is to say, the rent for which, one year with another, the same might in its actual state be reasonably expected to let from year to year, the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any (except the tithe rent charge), being paid by the tenant." Now that, I understand, you approve of?—Certainly.

860. That, of course, is the principle upon which valuation is to be carried out. Next we come to the method, the way in which that is to be put into actual practice. Now, have you any objections to the system as it at present exists?—Do you mean the system of valuation, or how to proceed to adopt that?

861. I mean the system of valuation. You see that which I have read to you from the statute, and that you agree with?—I quite agree with it.

862. That is the principle of valuation?—Yes.

863. Then of course, when you come to apply that principle in practice to the particular hereditaments, somebody must do it, and they must do it in certain ways. Well, we know the way it is done at present; have you any objections to that way?—I think the way that Sir John Barton, I should say the Commissioner of Valuations office, took Belfast was a very fair one; that is, they took the letting value, and then they deducted from that the cost of upkeep.

864. You still do not quite grasp what I want.

F

Do

24 June 1909.]

Mr. E. WAKEFIELD FIM, J.P.

[Continued.]

*Chairman—continued.**Chairman—continued.*

Do you approve of the present machinery by which valuation is fixed, and if you do not, what are the objections to it, and what do you suggest instead?—If I might, I would commence by saying that at present the rate collectors make out the lists. As you know, the law used to be (as I have said before) that it was only when structural alterations were made that there was a revaluation; now it is understood that there can be a revision every year. The rate collectors sent the list in to the Town Clerk; then the revision went on as it is at present. But what I think would be a great deal better would be this: It is suggested that this initiatory work in Belfast should be entrusted to the Surveyor of Taxes (he is very much interested in the valuation, because he receives the income-tax), the local representative of the Commissioner of Valuation (he is another gentleman who is intimately connected with it), and then the accountant of the Town Council. I think, then, the rate collectors should give them all the information possible, if they think there is any place that is over-valued. I suppose if any place is under-valued the person that is under-valued (I mean the person himself, if he is aggrieved) would bring it before them. They would then bring this before the Town Clerk; he would bring it before the Committee of the Town Council, and hand it to Sir John Barton. Then I think that, as regards Sir John Barton, the parties could talk to him, and if he made any alterations, I should say that the Commissioner should be obliged to issue the results of his personal examination and revision thereof, with treble columns, showing (a) the gross value, (b) deductions therefrom, and (c) net value. Then, regarding the tribunal for finally settling these lists, two essentials should be kept in view: First, maintenance of a central system, which tends to uniformity; and second, local assistance and knowledge. As a matter of practice at the present time, preliminary lists are dealt with in the first instance by assistants of the Commissioner, and it is only when the aggrieved ratepayer appeals that they are personally investigated by the Commissioner himself, and it most frequently happens that his personal investigation ends the matter. The appeal, of course, is at present to Sir John Barton, and from Sir John Barton to the Recorder. We would like that abolished, not from any personal objection to the Recorder, and so on, but to the system. We think a legal tribunal is not the place for settling what I may call commercial transactions such as these are, and we say that for the purpose of finally deciding the valuation lists, there should be no objection to the Commissioner being a member of the tribunal. This would introduce and secure the element of uniformity of system. The ideal tribunal sanctioned by usage and time for settling commercial and other disputes is an arbitration composed of three persons, whose decision, or that of any two, is final, except on a point of law or principle, when the tribunal should state a case to be argued in the Superior Court on an originating summons which is a quick and inexpensive way of deciding questions of law. Then we would have the two gentlemen appointed in this way: The other two members

of the tribunal (call them arbitrators or assessors as you will) should be selected and appointed yearly by the people's representatives, one by the Corporation, and the other by the sitting members for the City, or a majority of them. All objections to the preliminary lists issued should be heard by this tribunal, in streets or districts, and in a local open court. The lists should be published, and every reasonable publicity given to the proceedings. In this way the public would become familiarised with the procedure and methods of valuation, experience would be gained, attention would be attracted to all buildings and districts requiring revision, and knowledge of local values disseminated.

865. Then I gather you wish to keep the central system—that is to say, you still wish to have a central office as you have at present?—Certainly.

866. But you want there to be an appeal from that central office practically?—That is it.

867. You want further assistance from the local people in the initial stages; then you want an appeal from the central office to an arbitration tribunal composed of one person from the central office, one person nominated by the Members of Parliament, and one person by the Corporation?—That is it. We feel at present that there is a great deal of what I might call seerage about it. For instance, when the revaluation came on Sir John Barton's young man—one of his assistants—came to me, and I gave him every information I possibly could—not only about my own property, but about property in which I was of some assistance to the Valuation Office: in fact, I just handed him the rent agent's accounts. Then he puts on the valuation, and I know nothing whatever about it until I see the notice in the paper, which, of course, I may pass by as these public notices are very often passed by; then I have 21 days to appeal, and if I do not appeal, the first thing I hear about it is when I get my demand note.

868. I quite understand. You think there ought to be further notice—quite apart from anything else, that the valuation has been altered?—I think there should be. Before even going to that tribunal, I think it might be an advantage if the Valuation Commissioner or his officer would meet and have it talked over. I was greatly struck in reading the Scotch evidence given before your Lordship by Mr. Henry, I think. He stated in that evidence that he met the ratepayers and talked to them; and he says that in most cases they agreed. If Sir John Barton were to come down and see us about this revaluation, I think it is very likely we would be able to talk him round. I may say we received great courtesy from Sir John Barton and from his officers; they are most accessible—both himself and his men; the gentlemen with him are most accessible to be talked to, and they listen to everything that we say.

Mr. Clancy.

869. Do I take it that you disapprove of the proposal to establish local assessment committees?—I do not think that that would do in Ireland at all.

870. Why?

24 June 1903.]

Mr. E. WAKEFIELD PIM, J.P.

[Continued.]

Mr. Clancy—continued.

870. Why?—In the first place, take it that I am on a Local Assessment Committee myself, and that perhaps my property has been increased in value; human nature would try to make me get all the rest of the place reduced if possible—at least, it might have that effect upon me; and then, if I were a member of the Committee, another pressure might be brought to bear on me to reduce the valuations. I think there is a bit too much personal feeling about it. I suppose it does well enough in England and Scotland, but I do not think it would do in Ireland.

871. I was going to ask you: do not all these reasons you have now given apply to England as well as to Ireland?—I suppose they do.

872. You think that Irish "human nature" is more susceptible to improper influences?—I would not say they are more susceptible to improper influences, but I think it is a great deal better to have an independent party.

873. You disapprove of the Local Assessment Committee, then, for both countries?—I do not like to give an opinion about what is done elsewhere; I really came here to give evidence only about Ireland.

874. I ask you to say why you think it proper in England but not proper in Ireland?—I take it that it is proper in England because it is already established there, and the people agree to it, but I do not think the people in Belfast would like it; I would not like to be on an assessment committee myself.

875. You cannot give me any answer then why it would suit in England and not in Ireland?—Except, as I say, that it is already established in England, and, I suppose, the people agree to it; but I do not think it would be suitable to introduce now into Ireland.

876. But you cannot tell me why?—I have given you the "why."

877. I do not know any reason that you have given me?—I think it would be a great deal fairer to have perfectly independent people. I take it upon myself to say that I would not like to be on an assessment committee myself.

878. That is the only reason you can give?—Because I think pressure might be brought to bear.

879. What was the practice before the revaluation of Belfast; was there any difficulty in revising the valuation and making it uniform?—You could only revise then a house that had had a structural alteration made upon it up to 1902. The Courts then held that the word "buildings" referred to an annual revaluation.

880. When you get the revaluation of premises in which there are structural alterations and of all the new buildings, do not you really get a complete revaluation?—Oh, no. There are houses that remain; for instance, I will take my own house; it was not altered for 20 years, and the valuation, of course, was not altered either; and under the old Act it could not have been altered; but if I had put in a new window or anything of that kind it could have been.

881. Is there anything wrong about your own valuation?—I think I am undervalued I admit somewhat; but I was overvalued.

882. Is there any difficulty in your way in 910.

Mr. Clancy—continued.

going to Sir John Barton, or to the Corporation, and suggesting to them that you are undervalued?—I do not know whether under the old Act they could have altered it at all or not, but, of course, they can do so now.

883. Supposing it were possible under the present law to have what is called a readjustment, valuing houses here and there, revising the valuation, whether there were structural alterations or not, and whether there were new buildings or not, what change is wanted?—As I say, hitherto it was only on the structural alterations; but now that can be revised, and I believe that the Town Council are sending (and have sent) out notices to revise a great number of the hereditaments.

884. What change is there in the law that renders now possible what was not possible before?—The Court's holding as to the word "buildings" (I think it was in 1902) brought about the alteration. As I say, formerly it was only when you made a structural alteration that you could have your place revalued, and now the Town Council can send a notice in and have it revalued every year if necessary.

885. That is your view of the law?—But, then, if I might add to that, I think that a person should get notice—which we do not now. I mean we do not get any notice now. I think that we should get notice when we are going to be revalued, or when the Town Council or a ratepayer has sent in the name of our premises to have them revalued.

886. Although you are not in favour of the system of having local assessment committees, still you think, I gather from what you have said, that local assistance and knowledge are necessary in order to arrive at a proper conclusion?—Yes, I think they are, because if you adopt this proposal that I have made as to the Appeal Court (which I think is about the best; we have thought over it—I am representing the ratepayers' committee, and we have gone through this), naturally, of course, you would appoint two gentlemen who are acquainted with Belfast; and in Belfast there are a great many men who could easily go and value the houses and obtain information.

887. That is simply giving an affirmative answer and reason to the question I asked you, which was whether you are in favour of having local knowledge and assistance utilised in the process of valuation?—I think it would be absolutely necessary to have it.

888. Absolutely necessary; and therefore do not you think that the present system under which a man is sent down from an office in Dublin is defective?—I would not like to say it is defective, because this gentleman who comes down is supposed to be an expert at it, and he goes in to the matter, and, I suppose in his office, calculates as to other houses in the street or in the place, wherever it is; and he is not interested in any way at all about it. Then, of course, we have an appeal against that. Of course, then it goes before Sir John Barton.

889. If he does the duty in this absolute and inflexible manner, what is the necessity of having the

24 June 1903.]

Mr. E. WAKEFIELD PIM, J.P.

[Continued.]

Mr. Cheney—continued.

the local assistance and knowledge?—I do not say that he is infallible, but he does it, I think, to the best of his ability. Of course, as I say, they are experts, and these gentlemen know what they are about; and if we disagreed with them, I think they might allow us to go and talk to them first; then, if we cannot talk them over, go to this appeal. Supposing I were sitting before gentlemen like yourselves here, it would be a very different thing to going to a court of law. Now if I appeal I have to go to the Recorder; I have to employ a solicitor; I have perhaps to employ counsel and expert witnesses; and there is a great deal involved, as you know, in going to a law court; it is a very different thing to talking to two or three gentlemen round the table, as I am doing here. I could argue the case perhaps myself before them, but I would not be allowed to speak in the court.

890. Every client can plead his own cause in a court of law; but do I take this from you: you say local assistance and knowledge are necessary?—I think so.

891. Does the man from Dublin, who may not be left in the locality for more than one season, possess that local knowledge and assistance which you think necessary. I ask you to answer that, yes or no, and not give me a long answer?—It is his business; and he soon picks up the information as to places.

892. That is an answer. Who are these arbitrators to be appointed by; do you say?—We propose that one should be the Commissioner of Valuation himself, that another should be appointed by the four Members of Parliament, and that the other should be appointed by the Town Council.

893. What are they to do?—They are to listen to the appeals.

894. What power are they to have?—They are to be final.

895. They are to be final?—They are to be final except on a point of law.

896. And, therefore, you think the present system of Sir John Barton deciding in the first instance is bad also?—I do not think it is bad. It is not really an appeal from Sir John Barton to Sir John Barton. It is his young men (or the Valuation Office) who make this valuation, and then it goes before Sir John Barton and these two assessors.

897. As I understand, you would abolish the present procedure altogether, although you seem to approve of it?—I would not abolish it all.

898. You would appoint the arbitrators?—Yes.

899. And they would be the only Court to hear and determine the question?—If you did not settle it with the Valuation Office; but I believe in a great many cases (just like what was stated in the Scotch evidence that was given) it would be settled by going there.

900. But supposing it is not settled, you would only have one hearing, not before Sir John Barton or any court of law (except on a question of law), but before this body of three arbitrators?—Yes, and I think that would be a very fair body to go before; I would be perfectly satisfied with it myself, and I am a large ratepayer in Belfast.

Mr. McKillop.

901. You have been reading Mr. Henry's evidence before you came before this Committee?—I read it over. Of course, I am not conversant with the Acts.

902. You are evidently favourable to the system he described?—I have it here.

903. You are evidently favourable to the system that is held in Scotland, are you?—I did not go into the system; I was speaking more particularly of the evidence given by the gentleman himself. He used one word that struck me very much. On page 29 Mr. Lough asked the question: "Take a house in Scotland that somebody had built at great cost—30,000*l.* or 40,000*l.*," and Mr. Henry said, "I do not put a value on ornament, but if I go into a district where there is a good substantial house, I take the measurement of it"; and he goes on then to speak about the value. Then he says, "I believe, in my own mind, that if this gentleman was letting this house I might be able to point this gentleman to similar houses and say: 'There is a let house that is yielding 200*l.* of rental; your house is larger than this gentleman's house.' I measure both, and I say: 'Well, I think that 220*l.* might be a fair rent for your house,' and just talking over the matter in a reasonable way he says: 'You seem to be right, and I will agree to the 220*l.*.'" Then the Chairman asked (question 615): "Any way, I do not know that we need pursue the subject, because, after all, the assessor's business is to do what the 6th section tells him, and that tells him he is to take the value where the thing is not actually let at what it might fairly bring from year to year." The answer is: "If the assessor should make a mistake by entering one of these houses at 20*l.* or 50*l.* over what the owner thinks it should be entered at, there is an opportunity for meeting and talking over the matter, and between the two of them they generally arrive at a fair rental." But, of course, the Scotch system is on the rent.

904. You do not approve of that?—Well, I think our plan is the best. Of course, we take the rent as the letting value. I am not conversant enough with the Scotch system to say much about it, but I was greatly struck with the words used by this gentleman in another place, where he brings "common sense and local knowledge" in.

Mr. Hemphill.

905. I suppose your experience is confined very much to Belfast?—Entirely to Belfast.

906. Entirely to Belfast?—Yes, and one or two of the small towns adjoining.

907. I mean the immediate neighbourhood?—Yes.

908. Then when you say you disapprove of the local assessment system in Ireland as contradistinguished from England and Scotland, your judgment is based altogether upon your knowledge of Belfast?—Entirely—and the Irish character.

909. The Irish character! What is there in the Irish character to influence that?—I think in Ireland you may talk a man round perhaps better than you can in England. There is more what I may call friendship among Irishmen than there is among Englishmen and Scotchmen.

910. Do

24 June 1903.]

Mr. E. WAKEFIELD PIM, J.P.

[Continued.]

Mr. Humphill—continued.

910. Do you think there is more jobbery in Ireland than in England and Scotland?—No, I do not think anything of the kind; I do not think that at all. Oh, no, I would not say that. I would not say there is anything in that.

911. It is not jobbery you fear?—No, not at all.

912. That is all right. Now, as I understand, the original list you propose should be made out by the Local Surveyor of Taxes and the Local Commissioner of Valuation?—Yes.

913. Is there a local Commissioner in Belfast?—There is. There is a gentleman representing Sir John Barton's office.

914. Is he a collector there?—I think so—Mr. Talbot. I think he has been there a good while.

915. What is the third party?—The third party would be the accountant of the Town Council. These three gentlemen are all interested in the valuation.

916. And they would make the original list?—I think so.

917. I mean that is your suggestion?—That is my suggestion—to leave it to the rate collectors who really should have it at their fingers' ends.

918. They do it at present?—They do it at present, but they send it in in a very perfunctory sort of way.

919. Are you satisfied with the present system of giving notice in the change of rating?—We do not get any notice.

920. Are you satisfied with that?—Not at all. I think there should be great publicity, and that if my place is to be revalued I should have notice at once. I believe the Town Council are giving that notice now.

921. Are you in favour of having the figures open to the public?—Certainly.

922. The data?—There should be a book with the three columns: the gross, and what is taken off, and then the net value; and that should be capable of being purchased, just as I can purchase a list of the voters at present.

923. Except for the peculiarity of the Irish assessors, you would prefer the system of local assessment committees?—I think the present way is fair, and I think they are perfectly independent. I think a local assessment committee—well, I do not know whether you have had very much experience in matters of that kind, but I would say this: suppose I want a thing done now by the Town Council, and that I have friends on the Town Council, naturally I might talk to them. I might say: Well, now you are going to value my place: and a lot of interest might be brought to bear upon them. I take it upon myself to say that I might be interested in it, and influenced by it, and yet I would be perhaps trying to do the best I could all the time.

Mr. Clancy.

924. You do not mean to say that this would occur in the case of the Corporation of Belfast, do you?—I do not say that anything wrong occurs, or would occur, but if I wanted a thing done I would probably talk to the man who had the doing of it.

Chairman.

925. What I gather you mean is that there might be some local bias in the matter: many of us have seen such things?—That is just the very word: that expresses exactly what I wish to express.

Mr. Charles Craig.

926. As a matter of fact, do not you think this system of local assessments is open to jobbery either in England or Scotland?—Of course, it is open to jobbery. I do not like to say such a thing would occur.

927. But it is more open to jobbery than the present system where Sir John Barton and his assistants do the work?—Oh, yes, I think so.

928. In fact, you think the present system is a very good system; you only suggest that in the case of appeals local opinion might be asked for?—That is very much what I mean. I suggest a little difference in sending forward the notices. I think there should be great publicity—that any person that is affected by it should be told about it at once; when the lists come in he should be given every opportunity of talking about it.

929. That is more a matter of detail; but so far as the present principle is concerned you prefer the present system of having it done by an independent body?—Certainly.

930. Rather than by a local assessment committee?—Certainly.

931. As to this question of giving details of how the Commissioner of Valuation has arrived at his decision, you see no difficulty in that?—I do not think there is the slightest difficulty.

932. Do you know anything about the work of the Irish Land Courts?—No, I do not.

933. You see at any rate that there would be a great addition to the work required in the Valuation Office?—The only addition to the work would be printing the list, because, of course, they must have it there already.

Sir James Hadlett.

934. You are aware that so far as Belfast is concerned where the valuation is made for the first time (it is a new departure), they send a notice to all parties interested?—They have only sent the notices this last year.

935. They do it now?—They do it now.

936. You would propose that that should be made compulsory all over Ireland?—Certainly: as I have explained before, and, of course, as you know.

937. You only want, when a party is interested in the revaluation and his valuation has been changed, that he should get notice of it?—Certainly.

938. With regard to the assessment committee, I take it that you do not mean corruption?—Certainly not.

939. But you mean that it is an invidious position to put one merchant in—holding an investigation over another merchant's property in the same street?—I do.

940. You think that it should be a professional matter?—I think it should be an independent person.

941. I think

24 June 1903.]

Mr. E. WAKEFIELD PIR, J.P.

[Continued.]

Chairman.

941. I think you have made it most extraordinarily clear. You mean that Sir John Barton and his assistants have obviously no interest in whether the valuation is up or down. That is the view you put forward?—It does not make a bit of difference to Sir John Barton or his office.

Sir James Hadfield.

942. With regard to the assessors, why do you put in the accountant of the borough—I am not speaking of Belfast?—I am not putting him in as assessor.

943. He sits as an arbitrator?—No, oh, no; only in preparing the original lists.

944. Now let me understand the original lists. The rate collector sends in a statement that A, B, or C in a certain street should be revalued?—Yes.

945. According to a recent decision, he has a right to do that, or any ratepayer?—Yes.

946. Do you propose that that should first come before a Committee?—That should first come, as I say, before the Surveyor of Taxes, the representative of the Valuation Office, and the accountant of the Town Council.

947. To fix the value?—To say that the place should be valued.

948. But at present that comes before the whole Town Council?—Then it goes before the Town Council, but they can just say whether it should be done or not.

949. You do not mean that they should in any way interfere with the value?—Certainly not.

950. It is merely strained through them, and sent on to the Government valuer?—Yes; these three gentlemen are most interested in getting the value right.

951. And after the Commissioner of Valuation then fixes the value of the houses, and raises that valuation or lowers it, whichever it may be, that tribunal, you say, should be the final tribunal of appeal?—I think the final tribunal of appeal should be the Commissioner of Valuation and two assessors.

952. With equal power?—Certainly; the three of them should sit as an arbitration court, just like as if they were arbitrators.

953. How would you propose that they should be appointed?—I would have one appointed by the four Members of Parliament and the other appointed by the Town Council.

Sir James Hadfield—continued.

954. And no representative of the Government?—Yes; there is Sir John Barton or the Commissioner of Valuation.

955. Oh, no; he is not presumed to represent the Government; he is presumed to be independent. What I mean is this: In Scotland, I understand, the Government accepts their own assessor?—I understand that in Scotland the assessor's word is to be taken as law, although you can upset it. I do not think that would be very hard on us.

956. Then you would propose just the Commissioner of Valuation, plus one member nominated by the Town Council and one by the four Members of Parliament?—Yes.

957. Would not that be rather an invidious position to put the Members of Parliament in?—I do not think it would. I think the four Members of Parliament are very fair men to give the power to.

Mr. Clancy.

958. What would you do about places that are not like Belfast?—I really gave my evidence more about Belfast than any other part, because that is what I was interested in.

959. There are places that have no Members of Parliament?—Of course there are places that have no Members of Parliament. I take them to be all fair men. Would you excuse me just saying this; I think that if a man, for instance, re-builds a house, he should be allowed some time. Suppose I laid out, say, 5,000*l.* on a new shop and building, of course I would be at once, perhaps, heavily valued or revalued, and I think I should get some extended time for that.

Chairman.

960. You mean that you approve the suggestion that has been made by others, that for a time after a new place has been built there should be a certain relaxation of the valuation before it comes into full force?—Yes; I believe that now, in connection with land, if a man gets bog and reclaims it, and makes it into arable land, he gets a certain time allowed. Might I also say, as you are only calling one witness, that a gentleman has asked me to read a short statement, the only portion of which I understand to be admissible is that in which he states that "ground round a suburban residence should not be valued as building ground."

Sir JOHN BARTON, C.B.; re-called; further Examined.

Chairman.

961. One of the witnesses who has been lately examined seemed to be under the impression that in your staff you considered the question of how the valuation would affect Imperial taxation; now, is that correct?—No; the question of how far Imperial taxation would be affected by the raising or lowering of valuation is never taken into account by my staff. My office, I consider, is to come between the rating body and the ratepayer, and to fix the sum that the ratepayer is to pay to the rating body for local taxation.

962. Yes, the sum on which he should be

Chairman—continued.

rated?—The sum on which he should be rated for local taxation.

963. One historical question: Somebody suggested that long ago (in Griffiths' valuation) the valuation was not acted on until the whole of Griffiths' valuation was completed; is that correct or not?—No; each county, as it was completed, was issued to the rating authorities. May I just say one thing more? One witness to-day mentioned that 10 per cent. was the amount we deducted for repairs. I think there was a misunderstanding as regards that, because we never deduct

24 June 1903.]

Sir J. BARTON, C.B.

[Continued.]

Chairman—continued.

deduct for repairs less than a sixth; in new houses we deduct a sixth, in old houses a fifth or a fourth.

964. Those figures, of course, are all above 10 per cent?—A great deal above 10 per cent.

965. I would like to put a practical question on one thing, as several people have said it. As a mere practical question, apart from theory, would there be a difficulty in providing the figures: I mean instead of, as at present, simply putting the valuation you arrive at, giving to anybody who wished to have it the gross, and then the deduction, and then the net?—There would be no difficulty except that of the very large increase in expense that it would involve; but I think those figures, if given in that form, would be very often very misleading, because a very large proportion of our valuation has to be made on an estimated rent: and to give an estimated rent as the rent, in a column, would, I think, lead to a good deal of misunderstanding.

966. Why?—Well, a person taking up a valuation list and seeing in it the rent (say) "80L," says: I do not pay any rent at all: what does this mean—this 80L? Why is it put down as rent?

967. I can imagine a person saying that at first, but that would be such a very common mistake that it would be soon cleared up. I think so.—It might be so.

Mr. Hemphill.

968. Could not a column be added so as to avoid the difficulty of that "rent or estimated rent"?—Then there is another point: In regard to certain properties we take a lower percentage in arriving at the estimated rent than we do in others. I will just give an illustration.

Chairman.

969. You mean a lower percentage of cost?—Of cost; say that it is an hotel, such as those new hotels which have been built in the south and west of Ireland, which are only open or used for two or three months in the year; I only take in those cases sometimes 3 per cent., and in some cases even 2½ per cent.

970. That I understand; but let me interrupt you here. I do not understand that the suggestion has ever been made that you should give the figures (because they would be often obviously very complex) by which you arrive at the estimated rent; it was only that after you had fixed the estimated rent you should put the

Chairman—continued.

estimated rent or the real rent, as the case may be; if it was actual rent, then to give the deduction for insurance and repairs, and that kind of thing, and then give the net. I do not think the suggestion went further than that?—I see no objections to that except two; first, the cost: it would involve a very large cost?—Yes.

971. That you have already stated?—The second is that I think it might lead to misconception, in this way—that a very large proportion of the rents in Ireland are: tenant paying the taxes and doing repairs; in other cases, the landlord paying the taxes; in other cases, the landlord doing only the repairs. We could have to put them all, of course, on the one basis—that is, to say, the landlord doing the repairs and the tenant paying the taxes: we will take it that that would be the basis. I think it might lead to confusion in that way—putting a figure in as a man's rent when it was not rent that he paid at all.

972. What that comes to is this—that it would not give you much trouble, but that there would be actual expense, and that sometimes it would give rise to misconception?—Yes, that is so.

973. On the matter of expense I would like to ask you this: Are your valuation lists all printed, or are they not?—No, they are written.

974. I suppose in the large towns they are printed and in the others they are not; is that what it comes to?—No, we do not print them at all: we issue them in manuscript.

975. None of them are printed?—None of them are printed.

976. The rating lists?—The valuation lists are handed to the rating authorities, and they never leave their office. The rate lists are made from those afterwards.

Mr. Hemphill.

977. Would not the expense that you speak of be altogether mere scrutiny expense?—Yes, clerical expense.

978. I presume that in each case you must have some memoranda of the data on which you arrive at it. If you do not arrive at your valuation by rule of thumb, you must have figures in every case?—Yes.

979. And it would be only the scrutiny expense?—It is also this: the valuers themselves would have to give the details; they would have to do that work, and it would take a large number of valuers in the country to send in particulars. That is all.

A P P E N D I X.

LIST OF APPENDIX.

APPENDIX No. 1.

	PAGE
Paper handed in by Mr. R. Finlay Heron, M.A., 17th June 1903	51

APPENDIX No. 2.

Paper handed in by Sir John Barton, 17th June 1903	52
--	----

APPENDIX No. 3.

Paper handed in by Mr. P. J. O'Neill, J.P., 17th June 1903	53
--	----

APPENDIX.

APPENDIX, No. 1.

PAPER handed in by Mr. E. Finlay Heron, M.A., 17th June 1903.

TABLE showing some Private Residences in the Urban District of Blackrock, Co. Dublin, with Acreage of Land attached thereto, and Valuations of same.

	Area.			Land.		Buildings.		TOTAL.	
	A.	R.	P.	£.	s. d.	£.	s. d.	£.	s. d.
St. Helen's - - - -	34	3	5	142	- -	349	- -	491	- -
Denardagh - - - -	29	0	20	60	10 -	169	10 -	229	- -
Sans Souci - - - -	30	0	9	58	- -	95	- -	153	- -
Collegues - - - -	22	1	11	62	- -	80	- -	142	- -
Willow Park - - - -	23	1	32	77	- -	135	- -	212	- -
The Elms - - - -	6	1	25	19	- -	75	- -	94	- -
Temple Hill - - - -	15	1	26	43	- -	139	- -	172	- -
Stradbroke House - -	13	1	28	30	- -	84	- -	114	- -
Unigmore - - - -	24	0	0	74	- -	120	- -	194	- -
Marino Park - - - -	11	1	8	32	- -	53	- -	85	- -
Cherbury - - - -	14	3	32	44	- -	76	- -	114	- -
Cheserfield - - - -	5	1	10	29	- -	80	- -	109	- -
South Hill - - - -	12	1	36	37	15 -	134	5 -	171	- -
Dalguise - - - -	8	2	12	20	- -	140	- -	160	- -
Rockfield - - - -	20	3	9	62	10 -	108	10 -	170	- -

APPENDIX, No. 2.

PAPER handed in by Sir John Borton, 17th June 1903.

RE-VALUATION OF THE CITY OF BELFAST.

RETURN showing the Gross Rateable Valuation in each Ward of the Licensed Premises against which Appeals have been lodged, and also the proportion of each of these Amounts which represents the Value of the Licences.

Ward.	Rateable Valuation Appealed against.	Value of Licences.
	£.	£.
Clifton - - - - -	700	220
Court - - - - -	3,062	787
Cromac - - - - -	2,030	674
Dock - - - - -	3,407	1,113
Dunadun - - - - -	2,983	936
Falls - - - - -	1,461	496
Ormeau - - - - -	861	333
Pottisagar - - - - -	2,751	1,005
St. Anne's - - - - -	23,261	5,273
St. George's - - - - -	1,842	690
Shankill - - - - -	1,912	814
Smithfield - - - - -	6,903	1,231
Victoria - - - - -	1,541	620
Windsor - - - - -	3,883	1,114
Woodvale - - - - -	2,748	933
TOTAL - - - - £.	63,203	10,563

APPENDIX, No. 3.

PAPER handed in by Mr. P. J. O'Neil, J.P., 17 June 1903.

RETURN of Gross Valuation of Exempted Property in the North Dublin Union.

Rural Districts.	Land.	Buildings.	Telephones.	TOTAL.	Value of Government Property less Half-Rents.	Half-Rents of Property other than Government Property.	Net Valuation of Exempted Property on which no Rates are Paid.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balrothery - -	720 3 -	1,701 15 -	84 - -	2,406 - -	540 15 -	101 9 -	1,825 16 -
Celbridge No. 2 -	25 - -	302 5 -	- -	327 5 -	Nil	21 15 -	300 10 -
Dublin North -	2,796 10 -	7,646 5 -	7 - -	11,438 15 -	2,933 10 -	378 15 -	8,129 10 -
Dublin South -	62 10 -	1,630 10 -	- -	1,692 - -	2 - -	96 10 -	1,000 10 -
Rathdown No. 1 -	302 15 -	2,385 10 -	- -	2,688 5 -	602 - -	181 - -	1,843 5 -
TOTAL - -	4,907 - -	13,672 5 -	41 - -	18,620 5 -	7,140 5 -	777 9 -	10,702 11 -
							£. 7,919 14 -

SUMMARY.

	£. s. d.
TOTAL Valuation of Exempted Property - - - - -	18,620 5 -
TOTAL Valuation upon which Rates are Paid - - - - -	7,917 14 -
NET Valuation upon which no Rates are Paid - - - - -	10,702 11 -